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ANNUAL REPORT

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Town of
CANAAN
Maine

YEAR ENDING FEBRUARY 15, 1947

ANNUAL REPORTS

OF THE

Municipal Officers

OF THE TOWN OF

Canaan, Maine

Year Ending February 15, 1947

THE SKOWHEGAN PRESS

TOWN OFFICERS

ELECTIVE OFFICERS

Moderator—CLARENCE P. HILTON

Town Clerk and Town Treasurer
ELSIE L. SALSBURY

Selectmen, Assessors and Overseers of the Poor
ARTHUR I. DAVIS WALTER F. CROMMETT
CARL L. STRICKLAND

School Committee
HARRY E. JEWELL, term expires 1947
PLOOMIA E. JEWELL, term expires 1948
SELDEN W. FITZGERALD, term expires 1949

Superintendent of Schools—WILLIAM G. SPRINGER

Road Commissioner—MYLON SALSBURY

Collector of Taxes—EARLE T. JEWELL

Constables
J. HAROLD SALSBURY KENNETH A. BURRILL
HARRY E. JEWELL

Fire Wardens
SELDEN W. FITZGERALD SCHUYLER C. BURRILL
BERTRAM W. NELSON

Fire Inspector—BERTRAM W. NELSON

Fire Chief—VERNON M. GLEASON

Sexton—WILL D. TUTTLE

APPOINTIVE OFFICERS

Health Officer—CARLTON L. WENTWORTH

Board of Health

EARL W. BEAN, term expires 1947
LELAND L. JEWELL, term expires 1948
CARLTON L. WENTWORTH, term expires 1949

Excise Tax Collector—CARLTON L. WENTWORTH

Ballot Clerks

ESTHER F. BEAN
ARLAND H. SMITH

BUDGET COMMITTEE FOR 1947

Cecil M. Lancaster, Chairman
Leland L. Jewell, Secretary
Stephen B. Salsbury
Harry E. Jewell
Dean Salsbury
Harry B. Harris
Earl W. Bean
Harold L. Bean
Albert Holt
Carlton Wentworth
Bertram Nelson
Moses H. Furber

Warrant For Annual Town Meeting

To J. HAROLD SALSBURY, Constable of the Town of Canaan, County of Somerset, Greeting:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Canaan qualified to vote in town affairs, to meet at the Town Hall in said town on the third day of March, A. D. 1947 at ten o'clock in the forenoon, to act on the following articles to wit:

Art. 1. To elect a moderator to preside at said meeting.

Art. 2. To attend to the reports of the several town officers and take such action thereon as may be desired.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Town Treasurer, Selectmen, and School Committee. The pay of the Selectmen shall include all expenses except postage and telephone tolls. Also to see what the town will vote to pay the Road Commissioner, men and 1½ yard trucks per hour.

Art. 4. To elect a Town Clerk, Selectmen, Assessors and Overseers of the Poor, and all other officers required by law to be chosen at this time.

Art. 5. To see if the town will vote to elect a Road Commissioner and to elect said commissioner if the town so votes.

Art. 6. To see what sum of money the town will vote and raise for current expenses for the ensuing year.

Art. 7. To see what sum of money the town will vote and raise for town officers' salaries for the ensuing year.

Art. 8. To see what sum of money the town will vote and raise to provide bonds for the treasurer, tax collector, and excise tax collector.

Art. 9. To see what sum of money the town will vote and raise for the care and storage of the fire engine and purchase of equipment for the ensuing year.

Art. 10. To see what sum of money the town will vote and raise for the lighting of streets for the ensuing year.

Art. 11. To see what sum of money the town will vote and raise for the repair of highways and bridges for the ensuing year.

Art. 12. To see if the town will vote to authorize the selectmen to use the automobile excise tax for 1947 for the repair of highways and bridges.

Art. 13. To see what sum of money the town will vote and raise to cut the grass and bushes beside the improved gravel roads in town under the provisions of Chapter 334, Public Laws of 1945.

Art. 14. To see what sum of money the town will vote and raise for the breaking of roads when obstructed by snow for the ensuing year.

Art. 15. To see what sum of money the town will vote and raise for the repair and maintenance of the two town trucks and snow plows.

Art. 16. To see what sum of money the town will vote and raise for the maintenance of state and state aid highways during the ensuing year, within the limits of the town under the provisions of section 18, chapter 28, of the revised statutes of 1930.

Art. 17. To see what sum of money the town will vote and raise for the maintenance of the improved third class roads under the provisions of section 52, chapter 20, of the revised statutes of 1944.

Art. 18. To see if the town will vote and raise the sum of $533.00 for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges, under the provisions of Sections 25 and 29, Chapter 20, of the Revised Statutes of 1944, as amended.

Art. 19. To see what sum of money the town will vote and raise for the maintenance of special resolve roads.

Art. 20. To see what sum of money the town will vote and raise for the cutting of bushes on unimproved roads.

Art. 21. To see what sum of money the town will vote and raise for the support of poor for the ensuing year.

Art. 22. To see what sum of money the town will vote and raise for the care of dependent children for the ensuing year.

Art. 23. To see what sum of money the town will vote and raise for mothers aid for the ensuing year.

Art. 24. To see what sum of money the town will vote and raise for the support of schools for the ensuing year.

Art. 25. To see what sum of money the town will vote and raise for high school tuition for the ensuing year.

Art. 26. To see what sum of money the town will vote and raise for the repair of schoolhouses for the ensuing year.

Art. 27. To see what sum of money the town will vote and raise for medical inspection in the schools for the ensuing year.

Art. 28. To see if the town will raise and appropriate $50.00 for public health nursing in Canaan. Said sum to be expended by the State Bureau of Health, for local service.

Art. 29. To see whether or not the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 30. To see if the town will vote to authorize the Selectmen, on behalf of said town, to execute any renewal or renewals of said note or notes, which note or notes were given for the purchase of a snowplow and truck in accordance with a vote of said town taken at a special meeting of said town holden on January 5, 1945.

Art. 31. To see what sum of money the town will vote and raise to pay as interest on town debt and temporary loans for the ensuing year.

Art. 32. To see what sum of money the town will vote and raise to pay on the town debt for the ensuing year.

Art. 33. To see whether or not the town will vote to enter into a contract with Central Maine Power Company for a term of ten (10) years, whereby, in consideration of the furnishing of street lighting service to the town during the term of said contract, all as more fully set forth in the contract, copy of which has been presented to this meeting, the town will pay for such street lighting service in accordance with the company's municipal street lighting rate-contract basis.

Art. 34. To see what action the town will take with reference to authorizing the selectmen to execute and deliver the contract referred to in the preceding article.

Art. 35. To see if the town will vote to authorize the selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quitclaim deeds without covenant for such property.

Art. 36. To see if the town will vote to authorize the selectmen to procure temporary loan or loans in anticipation of taxes for the purposes of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the current municipal year by taxes.

Art. 37. To see if the town will vote to adopt the following methods for the collection of taxes for 1947.

1. 2% discount on taxes paid on or before July 5, 1947.
2. The 1947 assessment to be committed to the collector on or before May 15, 1947.
3. All taxes to become due and payable September 1, 1947.
4. The collector must settle with the town to within $1,500 of the commitment on February 15, 1948 or forfeit his commission for collecting.
5. The collector must settle in full on February 15, 1949.
6. Interest at the rate of ½% per month on all taxes remaining unpaid on September 1, 1947.

The selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hand and seal this 15th day of February, A. D. 1947.

ARTHUR I. DAVIS

WALTER CROMMETT

CARL STRICKLAND

Selectmen of Canaan

SELECTMEN'S REPORT

TOWN APPROPRIATIONS FOR 1946

Current expenses	$ 500.00	
Officers salaries	1,350.00	
Bonds for officers	25.00	
Fire department	350.00	
Street lights	216.00	
Highways and bridges	2,000.00	
Cutting bushes improved roads	340.00	
Snow removal	2,000.00	
Highway patrol	770.00	
Third class maintenance	1,600.00	
Special resolve maintenance	50.00	
Tarring Easy street	200.00	
Support of poor	500.00	
Dependent children	600.00	
Support of schools	5,392.00	
High school tuition	3,104.00	
Repair of schoolhouses	500.00	
Medical inspection	50.00	
Library	140.00	
Memorial day	50.00	
Care of cemeteries	50.00	
Repair of Kenneth Herrin road	100.00	
Painting town hall roof	100.00	
Erecting honor roll	150.00	
Interest	300.00	
Town debt	2,000.00	
Total town tax		$22,437.00
State tax	$ 2,606.60	
County tax	502.99	
Overlay	869.13	
Total taxes assessed		$26,415.72

VALUATION AND ASSESSMENT, 1946

	Resident	Non-resident	Total
Real estate	$219,250.00	$ 53,200.00	$272,450.00
Personal	43,264.00	7,245.00	50,509.00
			$322,959.00
Value of land		$137,250.00	
Value of buildings		135,200.00	
			$272,450.00

COMMITMENT

Valuation x rate $322,959.00 x $ .080	$25,836.72	
193 polls at $3.00	579.00	
Total commitment	$26,415.72	
Supplemental taxes	78.80	
Total charged to collector		$26,494.52

TAX COLLECTOR'S REPORT

EARLE T. JEWELL, Collector

Commission for Collecting, 19 Mills on a Dollar

Amount committed for 1946	$26,415.72	
Supplemental taxes	78.80	
		$26,494.52
Paid town treasurer	$25,679.12	
Unpaid taxes	770.60	
Abatements	44.80	
		$26,494.52

DELINQUENT TAXES

Carlton Ames	$ 95.40	
Gardner Bowley	67.00	
George Bryant	6.20	
James Boyd	8.00	
**Albion Corson	16.80	
Harry Cyr	39.00	
George Goodridge	41.60	
Devisees of Fred D. Getchell	64.00	
Elvin Hoyt	140.80	
Edith Hart	28.00	
Raymond Lombard	20.00	
Daniel Fenderson	3.00	
		$ 529.80

Non-Resident

**William Barney, heirs	$ 4.00
Frank Bishop	48.00
Ralph Buxton	12.00
George Dickey	12.00
Linwood Eastman	10.00
William Foster	2.80

Harry Lancaster	4.00	
Wilfrid Michaud	48.00	
Maria Nelson, heirs	16.00	
Phoebe Sheppard	80.00	
Harry Walker	4.00	
		$ 240.80
		$ 770.00

** Paid after the books closed.

ABATEMENTS, 1946

Lawrence Ayotte, did not own property	$ 12.00	
Alice M. Beane, did not own property	.80	
Vernard Corson, deceased	3.00	
Harry E. & Lee F. Jewell, paid excise tax	20.00	
Sheridan Jewell, under age	3.00	
Roscoe Hart, deceased	3.00	
Carl Weeks, not taxable	3.00	
		$ 44.80

TAX COLLECTOR'S REPORT, 1945

Earle T. Jewell, Collector

Balance due town on 1945 taxes	$ 762.92	
Supplementals	6.00	
		$ 768.92
Paid town treasurer	$ 763.60	
Abatements	5.32	
		$ 768.92

Abatements

Violet Knight, not taxable	$ 5.32

TAX COLLECTOR'S REPORT, 1941

Kenneth A. Burrill, Collector

Balance due town on 1941 taxes		$ 46.25

Unpaid Taxes

Blanche Ogden	$ 2.29	
Lottie Robb	19.22	
George Shaw	21.74	
Verde Cousins	3.00	
		$ 46.25

TAX ACQUIRED PROPERTY

Harry Walker	$ 3.55	
William Barney heirs	3.55	
Frank Bishop	42.60	
		$ 49.70

1945 TAX LIENS

John O. & William Copeland	$ 14.20	
James Boyd	7.10	
William Barney heirs	3.55	
Frank Bishop	42.60	
Vernard Corson	10.65	
George Goodridge	70.33	
Harry Walker	3.55	
		$ 151.98

TREASURER'S REPORT

By cash on hand	$ 350.34
By cash received:	
Carlton Wentworth, excise tax	908.66
Depositors Trust Co., temporary loan	8,000.00
Roland Cooley, mortgage	120.00
U. S. Treas., interest on cemetery trust fund	75.00
State, poor	1,808.87
State, state aid road	1,171.53
State, snow removal	1,089.07
State, library stipend	14.00
State, bank stock tax	18.98
State, forest fires	17.00
State, third class reconstruction	911.49
State, improvement town road	709.30
State, equalization fund	938.00
State, R. R. & Tel. tax	8.94
State, state school fund	3,143.20
Withholding tax	628.00
Tax liens for 1944, 1945	172.56
Cemetery trust fund	600.00
Town clerk, dog licenses	146.10
City of Hallowell, poor	2.25
Leon Cooley, sale of cemetery lot	10.00
Scott, Foresman & Co., refund on school supplies	5.77
Carrabassett Lodge, F. & A. M., ¼ cost painting hall roof	40.00
Kenneth Herrin, repair on Herrin road	35.00
Harry E. & Lee F. Jewell, loan	3,200.00
Daniel Getchell, acct. Fred Getchell	16.00
Skowhegan Savings Bank, cemetery deposits	86.75
Casper Young, use of town truck	3.00
Harry B. Harris, trustee, S. F. Hubbard fund	293.71
Sunrise Chapter, No. 75, O.E.S., ¼ cost painting hall roof	40.00

Earle T. Jewell, collector 1945 taxes ..	763.60	
Earle T. Jewell, Col., abatements for 1945	5.32	
Earle T. Jewell, Col., 1946 taxes	25,483.41	
Earle T. Jewell, Col., discount for 1946	195.71	
Earle T. Jewell, Col., abatements for 1946	44.80	
		$51,056.36
To cash paid, 50 warrants		50,973.42
Cash on hand February 15, 1947		$ 82.94

ELSIE L. SALSBURY,

Treasurer

GENERAL GOVERNMENT

CURRENT EXPENSES

Appropriation	$ 500.00
Lien costs	15.64
Sale of cemetery lot	10.00
Bank stock tax	18.98
Fire reimbursement, state	17.00
R. R. & Telegraph tax	8.94
	$ 570.56

Paid

Depositors Trust Co., checking account charge	$ 22.59
Central Maine Power Co., town hall	12.00
The Skowhegan Press, town reports, printing	89.05
Robert Hamilton, truant officer	16.00
Harold Bean, justice fees	2.52
Marks Printing House, supplies	30.25
Robert Hamilton, fighting fire	18.50
John C. Griffin Co., town hall insurance	26.40
Will Tuttle, town hall	2.00
U. S. Auto & Truck Guide	4.50
Earle T. Jewell, 1945 liens	16.50
Alex Balnis, painting sign	.50
Harold Bean, dog constable	11.63
Arland Smith, removing rubbish	20.00
A. P. Gleason, removing rubbish	7.92
Town of Skowhegan, Corson and Massie fires	132.00
Arland Smith, ballot clerk	6.00
Esther F. Bean, ballot clerk	6.00
State Fire Bill No. 1, forest fire	26.00
State Fire Bill No. 2, forest fire	8.00
Skowhegan Fire Dept., forest fire	15.00
Holt's General Store, supplies	2.15
Elsie Salsbury, postage	20.95
Maine Municipal Association, dues	30.00
Treasurer of State, audit	77.89

Town of Pittsfield, clerk hire	90.30	
Earle T. Jewell, 1946 discount	195.71	
Clayton Eames, legal counsel	15.00	
Arthur Davis, postage, supplies	33.00	
Earle Jewell, 1945 abatements	5.32	
Earle Jewell, 1946 abatements	44.80	
		$ 988.48
Overdraft		$ 417.92

TOWN OFFICERS SALARIES

Appropriation		$ 1,350.00

Paid

Arthur I. Davis, first selectman	$ 400.00	
Walter Crommett, second selectman	78.00	
Carl Strickland, third selectman	78.00	
Elsie L. Salsbury, clerk and treasurer	110.00	
Harry E. Jewell, school committee	15.00	
Selden W. Fitzgerald, school committee	15.00	
Ploomia Jewell, school committee	15.00	
William G. Springer, superintendent	202.95	
Earle T. Jewell, collector	494.64	
Clarence P. Hilton, moderator	9.00	
		$ 1,417.59
Overdraft		$ 67.59

BONDS FOR OFFICERS

Appropriation		$ 25.00
Paid Wentworth & Plummer	$ 22.50	
Unexpended	2.50	

FIRE DEPARTMENT

Appropriation		$ 350.00

Paid

Eastern Fire Equipment Co.	$ 84.57	
Justin A. McCarthy Co.	119.19	
Rose Jewell	40.00	
Canaan Garage	39.49	
C. L. Wentworth	7.90	
		$ 291.15
Unexpended		$ 58.85

STREET LIGHTS

Appropriation	$ 216.00
Paid Central Maine Power Co.	$ 209.00
Unexpended	$ 7.00

REPAIR OF HIGHWAYS AND BRIDGES

Appropriation	$ 2,000.00
Excise tax, 1946	908.66
	$ 2,908.66

Paid

Mylon Salsbury	$ 708.59
Byron Gower	328.72
Neal Foss	156.79
Bernard Salsbury	93.06
Sewall Salsbury	10.57
Leamon Buck	24.59
Stanley Johnson	2.64
Delwin Leighton	90.01
Harold Murray	6.00
Harold Salsbury	3.02
Thompson-Smith Co.	21.35

John Walker	26.25
Columbian Steel Co.	14.79
N. E. Metal Culvert Co.	117.99
Max Foster	54.76
C. L. Wentworth	115.95
George Jacobs	53.31
Ernest Crocker	68.25
Charles Jones	2.31
Leland Jewell	18.12
Aratus Ames	268.52
Perley Ames	54.51
Holt's General Store	36.72
John McLellan	328.93
Arland Smith	165.34
Charles Hilton	5.28
Vernon Gleason	1.98
Carl Fitzgerald	165.35
Guy Goodridge	47.91
Carroll Goodridge	40.56
Stephen Salsbury	78.21
Bernard Lewis	8.25
Hiram Judkins	36.85
Fred Porter	24.16
Harold Witham	9.24
Richard Tuttle	32.67
Richard Folsom	.99
Ray Hubbard	9.92
Harry Sanders	13.02
Henry Hayden	16.41
William Lumbeck	3.63
Edward Green	10.22
Prescott Gleason	48.60
Alton Fowler	16.50
Eugene Salsbury	58.48
Willard Miller	7.92
Walter Salsbury	17.82
Albion Corson	62.20
William Fields	10.50
Fuller Crocker, Jr.	37.95
Earl W. Bean	38.50
Kenneth Herrin	8.00
Guy Cooley	11.45
H. O. Bean	27.30
Frank Goodridge	18.97

Carl Strickland	9.09	
Harry Weeks	2.64	
Frank Drost	93.76	
Joe Goslin	28.65	
Vernard Stedman	204.00	
John Sanders	7.68	
Merritt Dickey	96.77	
Kenneth Dickey	20.17	
Lloyd Gower	.88	
Schuyler C. Burrill	2.25	
Percy Lancaster	10.13	
Copeland Brothers	2.00	
		$ 4,118.92
Overdraft		$ 1,210.26

CUTTING GRASS AND BUSHES ON IMPROVED ROADS

Appropriation		$ 340.00

Paid

Mylon Salsbury	$ 11.04	
Byron Gower	28.13	
Ernest Crocker	3.00	
Neal Foss	64.13	
Guy Goodridge	68.28	
Aratus Ames	12.80	
Kenneth Austin	2.66	
Holt's General Store	4.40	
Frank Drost	13.13	
Carl Fitzgerald	19.20	
Max Foster	9.00	
		$ 235.77
Unexpended		$ 104.23

SNOW REMOVAL

Appropriation	$ 2,000.00
Received from state	1,089.07
	$ 3,089.07

Paid

Mylon Salsbury	$ 261.18	
Bernard Salsbury	227.66	
Byron Gower	173.76	
Ernest Crocker	3.00	
Frank Drost	3.00	
Arland Smith	59.07	
Harold Burrill	141.75	
Lloyd Gower	125.62	
Malcolm Burrill	16.50	
Bernard Fitzgerald	8.25	
Robert Hamilton	44.88	
Walter Goodridge	3.30	
Eugene Salsbury	123.04	
Alton Fowler	9.00	
		$ 1,200.01

Sanding Ice

Paid

Arland Smith	$ 80.18	
Charles Jones	16.50	
Neal Foss	26.74	
Bernard Salsbury	4.88	
Eugene Salsbury	26.25	
Earl Jewell	1.32	
Joe Goslin	14.10	
Ernest Crocker	38.26	
Frank Drost	13.50	
Aratus Ames	10.50	
Linwood Ames	5.25	
Carl Fitzgerald	69.60	
Max Foster	27.00	
George Jacobs	5.25	
Joe Goslin	11.25	
Mylon Salsbury	144.75	
Byron Gower	103.89	
Walter Salsbury	7.88	
Frank Goodridge	62.25	
Leaman Buck	6.00	
Bertram Nelson	18.75	
Spaulding & Watson	61.25	
		$ 755.35

Snow Fence

Paid

Mylon Salsbury	$ 15.03	
Eugene Salsbury	8.68	
Ernest Crocker	15.69	
Carl Jacobs	5.94	
George Jacobs	8.58	
Byron Gower	15.69	
Earl W. Bean	2.87	
Max Foster	22.50	
Frank Drost	29.25	
Carl Fitzgerald	48.00	
Neal Foss	29.25	
Merritt Dickey	12.00	
		$ 255.28
		$ 2,210.64
Unexpended balance to Town Truck account		$ 878.43

TOWN TRUCK

Unexpended balance snow removal	$ 878.43
Received from Casper Young	3.00
	$ 881,43

Paid

Pittsfield Motor Sales	$ 284.72	
Friend Motor Sales	122.75	
Ford & Smiley	425.47	
Arland Smith	21.98	
Harold Burrill	40.50	
Lloyd Gower	2.00	
Kenneth Dickey	3.00	
C. L. Wentworth	267.66	
Canaan Garage	272.10	
Central Maine Power Co.	12.00	
Byron Gower	66.41	
Alton Fowler	12.15	
Smith & Clark	18.06	
Gerry Brothers	16.61	

Columbian Steel Co.	23.67	
Bernard Salsbury	492.50	
Mylon Salsbury	148.86	
Kenneth Holt	401.26	
Maine Truck & Tractor Co.	455.43	
Ernest Crocker	15.00	
Thompson-Smith Co.	17.45	
Eugene Salsbury	6.00	
Holt's General Store	81.52	
Harry Sanders	15.00	
		$ 3,223.64
Overdraft		$ 2,342.21

THIRD CLASS MAINTENANCE

Appropriation		$ 1,600.00

Paid

Mylon Salsbury	$ 241.02	
Bernard Salsbury	27.68	
Byron Gower	100.45	
C. L. Wentworth	9.95	
Joe Goslin	20.85	
Henry Hayden	63.97	
Edward Green	4.29	
Alton Fowler	41.58	
Joe Page	13.20	
Arland Smith	30.20	
Vernard Corson	5.28	
Eugene Salsbury	7.92	
Ernest Crocker	8.91	
Prescott Gleason	7.92	
Kenneth Dickey	5.28	
Guy Goodrich	6.00	
Neal Foss	6.00	
Albion Corson	20.80	
Max Foster	21.00	
Carl Fitzgerald	31.20	
Transferred to State Aid Construction	800.00	
		$ 1,452.38
Unexpended		$ 147.62

MAINTENANCE OF STATE AND STATE AID ROADS

Appropriation	$ 770.00
Paid state treasurer	844.20
Overdraft	$ 74.20

THIRD CLASS RECONSTRUCTION

Received from state		$ 911.49
Paid		
Mylon Salsbury	$ 85.70	
Eugene Salsbury	42.24	
Ernest Crocker	41.58	
Carl Jacobs	41.58	
Byron Gower	66.53	
Alton Fowler	61.71	
Berger Metal Culvert Co.	243.06	
Albion Corson	123.07	
George Jacobs	21.12	
Neal Foss	37.95	
Holt's General Store	9.90	
Aratus Ames	50.59	
Arland Smith	50.59	
Prescott Gleason	16.83	
Vernon Gleason	16.83	
Leaman Buck	12.08	
Joe Goslin	62.87	
		$ 984.23
Overdraft		$ 72.74

STATE AID CONSTRUCTION

Received from state	$ 1,171.53
Transferred from 3rd class maintenance	800.00
	$ 1,971.53

Paid

Mylon Salsbury	$ 123.02	
Byron Gower	70.71	
Neal Foss	60.15	
Arland Smith	46.81	
Aratus Ames	24.16	
Albion Corson	35.00	
Alton Fowler	10.89	
Prescott Gleason	34.65	
Vernon Gleason	5.28	
Leaman Buck	54.72	
Walter Salsbury	7.92	
Stephen Salsbury	56.10	
Andrew Stickler	8.91	
Carroll Goodridge	5.28	
Bernard Lewis	18.48	
Kenneth Dickey	28.05	
Stanley Johnson	13.20	
Guy Goodrich	25.74	
Joseph Buzzell	5.28	
Charles Fowler	8.58	
Harold Pottle	3.30	
Ray Hubbard	7.92	
Harry Cyr	7.92	
John Withee	2.64	
Ernest Crocker	9.00	
State Highway Commission	1,405.65	
Joe Goslin	132.10	
		$ 2,211.46
Overdraft		$ 239.93

TOWN ROAD IMPROVEMENT FUND

Received from state		$ 709.30

Paid

Mylon Salsbury	$ 68.40	
Byron Gower	57.00	
Neal Foss	54.00	
Merritt Dickey	54.00	
Frank Drost	48.00	
Walter Salsbury	6.00	

Frank Gerry	6.00	
Leaman Buck	88.00	
Frank Goodridge	128.00	
Albion Corson	128.00	
Richard Tuttle	6.00	
John Walker	36.00	
William Fields	19.50	
Aratus Ames	55.44	
		$ 754.34
Overdraft		$ 45.04

SPECIAL RESOLVE MAINTENANCE

Appropriation		$ 50.00
Paid		
Carl Fitzgerald	$ 9.60	
Max Foster	3.00	
Mylon Salsbury	14.40	
Byron Gower	12.00	
Frank Drost	1.50	
		$ 40.50
Unexpended		$ 9.50

REPAIR OF EASY STREET

Appropriation		$ 200.00
Paid		
Mylon Salsbury	$ 3.48	
Byron Gower	5.28	
Guy Goodrich	5.28	
Arland Smith	12.08	
Fuller Crocker, Jr.	5.28	
Richard Tuttle	5.28	
Frank Goodridge	5.28	
Wayne Hanscomb	5.28	
Allied Chemical & Dye Corp.	230.00	
Allen Rooks	90.00	
		$ 367.24
Overdraft		$ 167.24

REPAIR OF HERRIN ROAD

Appropriation		$ 100.00
Received from Kenneth Herrin		35.00
		$ 135.00

Paid

Mylon Salsbury	$ 5.40	
Carl Fitzgerald	16.00	
Byron Gower	4.50	
Aratus Ames	12.80	
Kenneth Herrin	11.25	
Albion Corson	28.00	
Frank Drost	10.50	
Neal Foss	10.50	
Guy Goodridge	10.50	
George Jacobs	10.50	
Joe Goslin	16.80	
		$ 136.75
Overdraft		$ 1.75

SUPPORT OF POOR

Appropriation	$ 500.00
City of Hallowell, refund	2.25
Daniel Getchell, acct. Fred Getchell	16.00
	$ 518.25

Shirley Farnham

Paid Bangor State Hospital	$ 240.84
Thomas G. Lord & Son	75.00
	$ 315.84

Clarence Elliott

Paid

Mrs. H. E. Weeks	$ 13.10
P. R. Briggs, M. D.	5.00
	$ 18.10

Mrs. Elmer Rowe

Paid City of Hallowell	$ 81.94	

Fred Getchell

Paid Town of Hartland	$ 16.00	

Adeth Chase

Paid Mabel R. Choate, board	$ 129.25	

Mahlon Weeks

Paid

William Ricker, wood	$ 40.00	
Scott-Webb Hospital	75.00	
L. S. Decker, groceries	27.75	
	$ 142.75	

George Lambert

Paid Scott-Webb Hospital	$ 21.59	

James Boyd

Paid Cain's Furniture Store	$ 10.00	

Charity Necessities

Paid Holt's General Store, supplies	$ 94.82	
		$ 830.29
Overdraft		$ 312.04

STATE POOR

Harry and Clarence Phelps

Paid

Leo Fortin, rent	$ 60.00	
Holt's General Store, supplies	197.09	
C. L. Wentworth, supplies	61.35	
John C. Gordon	52.06	
		$ 370.50
Received from state		309.06
Due from state		$ 61.44

Carroll Hapgood

Paid Scott-Webb Hospital	$ 722.00
Received from state	$ 722.00

Alfred Brady

Paid

Holt's General Store, supplies	$ 158.05	
P. R. Briggs, M. D.	7.50	
Sterns, Inc., clothing	55.55	
McLellan Stores, clothing	30.21	
Scott-Webb Hospital	31.75	
Edith Bean, transportation	2.00	
		$ 285.06
Received from state		$ 285.06

Gardiner Bowley

Paid

P. R. Briggs, M. D.	$ 6.00	
Sterns, Inc., clothing	25.55	
		$ 31.55
Received from state		$ 31.55

MOTHERS AID

Paid state treasurer, acct. Mrs. Fannie Corson and Mrs. Dorothy Rowe		$ 176.83
Overdraft		$ 176.83

DEPENDENT CHILDREN

Appropriation		$ 600.00
Paid treasurer of state, account of		
Kenneth Feeney	$ 162.61	
Thomas Feeney	173.47	
Charles Morrison	169.45	
		$ 505.53
Unexpended		$ 94.47

PRESCOTT FREE LIBRARY

Appropriation		$ 140.00
Received from state, stipend		14.00
		$ 154.00
Paid		
Esther F. Bean, librarian	$ 90.00	
Canaan Grange No. 239, rent	50.00	
Library ~~Association,~~ stipend	14.00	
		$ 154.00

WITHHOLDING TAX

Taxes deducted from wages		$ 694.66
Paid Collector of Internal Revenue		545.01
Balance due to statement		$ 149.65

MEMORIAL DAY

Appropriation		$ 50.00
Paid Foster Libby Camp, S. of V.		20.26
Unexpended		$ 29.74

CARE OF CEMETERIES

Appropriation		$ 50.00
Paid		
Arland Smith	$ 5.00	
Aratus Ames	10.00	
		$ 15.00
Unexpended		$ 35.00

REPAIR TO TOWN HALL ROOF

Appropriation	$ 100.00
Received from Carrabassett Lodge	40.00
Received from Sunrise Chapter	40.00
	$ 180.00
Paid Ivan Tozier, painting	160.00
Unexpended	$ 20.00

ERECTION OF HONOR ROLL

Appropriation	$ 150.00
Unexpended	$ 150.00

CEMETERY DEPOSITS FOR PERPETUAL CARE OF LOTS

Balance unexpended, 1945		$ 110.29
Interest on U. S. Bonds		75.00
Withdrawn from bank by treasurer		86.75
		$ 272.04

Paid

Harry's Greenhouse	$ 7.50	
Lillian Purinton	10.00	
Will Tuttle	148.00	
		$ 165.50
Balance to statement		$ 106.54

INTEREST

Appropriation		$ 300.00

Paid

Harry B. Harris	$ 40.00	
Lillian Purinton	28.00	
Depositors Trust Co.	306.01	
		$ 374.01
Overdraft		$ 74.01

REDUCTION OF DEBT

Appropriation	$ 2,000.00
Paid Depositors Trust Co.	1,000.00
Unexpended	$ 1,000.00

TEMPORARY LOANS

Received from Depositors Trust Co.	$ 8,000.00
Paid Depositors Trust Co.	$ 8,000.00

SPECIAL ASSESSMENTS

Appropriation	$ 3,109.59
Received from dog licenses	146.10
	$ 3,255.69

Paid

County treasurer	$ 502.99
State treasurer, state tax	2,606.60
State treasurer, dog licenses	146.10
	$ 3,255.69

SAMUEL F. HUBBARD FUND

Harry B. Harris, Trustee

Library Books

Received from trustee		$ 103.32
Paid Prescott Free Library		103.32

Village Improvement

Amount available		$ 142.22

Home Improvement

Received from trustee		$ 33.64
Awards:		
Katie Corson, first	$ 16.82	
Kenneth Holt, second	10.09	
Alvin Goodridge, third	6.73	
		$ 33.64

Care of Village Cemeteries

Amount available		$ 156.75

Paid

Will Tuttle	$ 144.11	
Harry's Greenhouses	13.50	
Abbott Estes	34.72	
		$ 192.93
Overdraft		$ 35.58

SUMMARY OF OVERDRAFT AND UNEXPENDED BALANCES

	Overdraft	Unexpended
Current Expenses	$ 417.92	$
Town Officers Salaries	67.59	
Bonds for Officers		2.50
Fire Department		58.85
Street Lights		7.00
Roads and Bridges	1,210.26	
Cutting Bushes Improved Roads		104.23
Town Truck	2,342.21	
Highway Patrol	74.20	
Maintenance Third Class Roads		147.62
Third Class Reconstruction	72.74	
State Aid Construction	239.93	
Town Road Improvement Fund	45.04	
Special Resolve Maintenance		9.50
Repair of Easy Street	167.24	
Repair of Herrin Road	1.75	
Support of Poor	312.04	
Dependent Children		94.47
Mothers Aid	176.83	
Memorial Day		29.74
Care of Cemeteries		35.00
Hubbard Fund, Acct. Cemeteries	35.58	
Repair of Town Hall Roof		20.00
Erection of Honor Roll		150.00
Interest	74.01	
Reduction of Debt		1,000.00
Overlay		869.13
Net Overdraft		2,709.30
	$ 5,237.34	$ 5,237.34

FINANCIAL STATEMENT

Assets

Cash on hand	$ 82.94	
1946 taxes	770.60	
1941 taxes	46.25	
1945 tax liens	151.98	
Roland Cooley, mortgage	30.00	
State, account poor	61.44	
Net debt	8,090.22	
		$ 9,233.43

Liabilities

Unexpended school accounts	$ 377.24	
Withholding tax payable	149.65	
Cemetery trust fund interest	106.54	
Harry B. Harris, note	1,000.00	
Lillian Purinton, note	700.00	
Depositors Trust Co., note	3,700.00	
Harry E. & Lee F. Jewell, notes	3,200.00	
		$ 9,233.43

Respectfully submitted,

ARTHUR I. DAVIS

WALTER CROMMETT

CARL STRICKLAND

Selectmen of Canaan

Report of Superintendent of Schools

To the Superintending School Committee
and Citizens of Canaan:

I herewith submit my annual report as superintendent of the public schools of Canaan.

School opened last fall with no changes in the teaching personnel. Canaan was fortunate in retaining the faculty of the previous year. As the school year progressed it was found that Mr. Farrington Charles, principal and teacher of the four upper grades, was under pressure from an extremely overloaded classroom and schedule with far too many pupils to teach and guide effectively. Attention was concentrated on the part of the school officials on finding some means by which this situation could be remedied. As a temporary emergency measure Mrs. Hilda Charles was engaged as an assistant teacher. This has lightened the teaching load in those grades and has proved a satisfactory arrangement for the present, but it does not merit retention on a permanent basis. Mrs. Hazel Salsbury, a former Canaan teacher, has been substituting for Mrs. Florence Herrin who is on leave because of illness. All of the teachers are making valuable contributions to the progress of the school although they are working under trying conditions. They appreciate the cooperation of the parents and are glad to welcome them as visitors to the school at any time.

Considerable progress has been made in laying plans for the construction of a new school building. At the special meeting of the legislature which was held last summer, the town of Canaan was given authorization to form a school district. This gives the town permission to raise the necessary funds to construct a new school building. At a special town meeting it was voted to build a new schoolhouse and a building committee was elected composed of Harold Bean, chairman, Harold Gower, and Albert Holt. This committee was instructed to consult with an architect and have plans drawn up for a schoolhouse. A very desirable lot was purchased as a site for this building. The building committee has met with the school committee several times to discuss the school needs and the type of schoolhouse that will best serve the community. The citizens of Canaan are to be commended on their prompt action to correct the deplorable conditions existing at the grammar school.

A study of the pupil enrollment shown elsewhere in the school report will indicate that the enrollment is steadily increasing. Consequently the need for a new building is imperative. An article has been inserted in the warrant asking the town to authorize the trustees of the school district to provide the necessary funds for the construction of a school building. It is most urgent that the town gives this authorization.

The usual supplies have been provided as needed. New geographies and histories were purchased and new chair desks were furnished for the intermediate grade room.

School costs have increased in keeping with costs in general. While the budget is made up in February, expenses can not always be adequately determined at that time with changes in prices occurring during the year. The overdraft in the common school account has been unavoidable and has been kept as low as possible. Costs of paper have increased from time to time during the year which has reflected in necessarily higher expenditures in school paper and textbooks. Conveyance costs were a little higher than anticipated and the necessity of employing an extra teacher has obviously contributed to the major part of the overdraft in the common school account.

The school committee has carefully considered the proposed budget for the ensuing fiscal year and has recommended that the sum of $10,224.00 be appropriated for all school purposes.

In conclusion, I wish to express my sincere thanks to the members of the school committee for their ready support and valuable advice at all times; and to the town officials, teachers, and parents whose cooperation has largely contributed to the successful progress of the school.

Respectfully submitted,

WILLIAM G. SPRINGER,

Superintendent

FINANCIAL STATEMENT

Receipts

Raised by vote of the town:		
For common schools including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 5,392.00	
For high school tuition	3,104.00	
For repairs	500.00	
For medical inspection	50.00	
		$ 9,046.00
Received from state:		
Apportionment for common schools	$ 2,268.20	
Equalization fund	938.00	
High school tuition	875.00	
		$ 4,081.20
Miscellaneous receipts		5.77
Balance 1945-46		523.38
Total amount available		$13,656.35

Expenditures

Common schools:		
Teachers' salaries	$ 4,105.68	
Fuel	151.60	
Janitor	420.00	
Conveyance	3,928.36	
Textbooks	358.18	
Supplies	314.91	
		$ 9,278.73
High school tuition	3,649.43	
Repairs	350.95	
Total expenditures		$13,279.11
Balance unexpended all school accounts		$ 377.24

COMMON SCHOOL ACCOUNT

Receipts

Town appropriation for common schools including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 5,392.00	
State school fund apportionment	2,268.20	
State equalization fund	938.00	
Miscellaneous receipts	5.77	
Balance 1945-46	335.65	
Total amount available for common schools		$ 8,939.62

Expenditures

Teachers:		
Farrington Charles	$ 1,518.80	
Martha Reynolds	1,118.01	
Florence Herrin	901.21	
Hilda Charles	263.85	
Hazel Salsbury	165.01	
Maine Teachers' Retirement Fund	135.00	
Waterville Morning Sentinel	3.80	
		$ 4,105.68
Fuel:		
Harold Bean	$ 143.60	
S. W. Fitzgerald	8.00	
		$ 151.60
Janitor:		
Will Tuttle	$ 280.00	
Charles Tozier	140.00	
		$ 420.00
Conveyance:		
Carl Strickland	$ 875.00	
Lloyd Gower	943.00	
Harry Sanders	875.00	
W. J. Miller	875.00	
Laurence Judkins	214.00	
Maine State Treasurer	1.21	
Canaan Garage	10.13	
Miles Carpenter Insurance Co.	135.02	
		$ 3,928.36

Textbooks:

American Book Co.	$ 14.31	
Scott, Foresman & Co.	98.27	
Ginn & Co.	99.60	
William H. Wise & Co.	2.80	
Charles Scribner's Sons	11.26	
Beckley Cardy Co.	42.48	
Universalist Pub. House	2.27	
Laidlaw Bros.	39.08	
F. A. Owen Pub. Co.	4.80	
Macmillan Co.	14.24	
Silver Burdett Co.	11.42	
Fred L. Tower Companies	8.00	
Charles B. Roth & Associates	4.00	
L. A. Dysart	1.00	
Bobbs-Merrill Co.	4.65	
		$ 358.18

Supplies:

Central Maine Power Co.	$ 18.26	
New England Tel. & Tel. Co.	8.15	
Charles B. Roth & Associates	20.00	
Gledhill Bros., Inc.	58.23	
Edward E. Babb & Co.	37.67	
World Book Co.	12.69	
Maine Public Health Association	.32	
J. L. Hammett Co.	31.55	
Farrington Charles	.73	
Association for Childhood Education	2.11	
Waterville Morning Sentinel	32.40	
Town of Pittsfield	28.47	
Holt's General Store	16.41	
American Education Press	24.00	
Pittsfield Hdw. & Plumb. Co.	1.29	
Pittsfield Advertiser	16.10	
Loring, Short & Harmon	6.53	
		$ 314.91

Total expenditures common school account	$ 9,278.73
Overdraft common school account	$ 339.11

EXPENDITURES SPECIAL ACCOUNTS

High School Tuition:		
Town of Skowhegan	$ 3,241.67	
Hartland Academy	205.26	
Town of Clinton	100.00	
Town of Oakland	57.50	
Town of Fairfield	45.00	
		$ 3,649.43
Repairs:		
New England Tel. & Tel. Co.	$ 16.00	
Bernard Fitzgerald	7.00	
J. L. Hammett Co.	264.75	
William Waldron	15.00	
Charles Tozier	15.00	
S. W. Fitzgerald	33.20	
		$ 350.95
Total expenditures special accounts		$ 4,000.38
Total expenditures all school accts.		13,279.11
Balance unexpended all school accts.		377.24

SUMMARY OF ACCOUNTS

Items	Resources	Expenditures	Balance	Overdraft
Common schools	$ 8,939.62	$ 9,278.73	$	$ 339.11
High school tuition	4,051.51	3,649.43	405.08	
Repairs	545.22	350.95	194.27	
Medical inspection	117.00		117.00	
	$13,656.35	$13,279.11	$ 716.35	$ 339.11

SCHOOL ENROLLMENT — FEBRUARY 1, 1927

Teacher	Grades 1	2	3	4	5	6	7	8	Total
Farrington Charles					15	18	13	16	62
Martha Reynolds			22	15					37
Florence Herrin	12	18							30
Total									129

ROSTER OF TEACHERS — FEBRUARY 15, 1947

Name	Preparation	No. Yrs. Exp.	No. Yrs. Pres. Pos.	Salary
Farrington Charles	Farm. Normal	9	1½	$1700
Martha Reynolds	Wash. St. Norm.	1	1½	1150
Florence Herrin	Farm. Normal	9	1	1200
Hilda Charles	Farm. Normal	6	0	1000

ESTIMATE OF SCHOOL BUDGET

For Year Ending February 15, 1948

Common School Items	Expended Yr. Ending Feb. 15. 1947	Est. Expend. Yr. Ending Feb. 15, 1948
Teachers' salaries	$ 4,105.68	$ 5,050.00
Fuel	151.60	236.00
Janitor	420.00	388.00
Conveyance	3,928.36	4,196.00
Textbooks	358.18	350.00
Supplies	314.91	350.00
Overdraft to 1947-48		339.11
	$ 9,278.73	$10,909.11
Estimated Resources for Common School Account:		
State apportionment	$ 2,200.00	
State equalization	1,300.00	
		3,500.00
Necessary town appropriation common schools		$ 7,409.00
High School Tuition:		
Estimated expenditures		$ 4,095.00
Estimated resources:		
Balance to 1947-48	$ 405.00	
State apportionment	875.00	
		1,280.00
Necessary town appropriation high school tuition		$ 2,815.00
Necessary town appropriation for all school purposes		$10,224.00

STATE AUDITOR'S REPORT

TOWN OF CANAAN

EXHIBIT D

STATEMENT OF DEPARTMENTAL OPERATIONS

Year Ended February 15, 1946

	Balances 2/16/45	Appropriations	Cash Receipts	Other Credits	Total Available	Cash Disbursements	Other Charges	Overdraft	BALANCES Lapsed Unexpended	BALANCES Carried Forward
General Government										
Current expenses	$	$ 500.00	$ 245.69	$ 54.00	799.69	684.87	301.21	186.39		
Officers' salaries		1,250.00			1,250.00	1,112.06			137.94	
Officers' bonds		25.00			25.00	22.50			2.50	
		1,775.00	245.69	54.00	2,074.69	1,819.43	301.21	186.39	140.44	
Protection										
Fire Department		100.00			100.00	325.75		225.75		
Street lights		216.00			216.00	216.00				
		316.00			316.00	541.75		225.75		
Highways and Bridges										
Roads and Bridges ..		1,750.00		563.24	2,313.24	2,884.05	97.90	668.71		
Cutting bushes		340.00			340.00	337.34			2.66	
Snow removal		1,000.00	1,513.98		2,513.98	1,906.31			607.67	

Town truck			52.50		52.50	2,036.65		1,984.15		
3rd class maintenance		800.00			800.00	817.45		17.45		
Highway patrol		600.00			600.00	724.20		124.20		
Spec. Res. Maint.		50.00			50.00	53.55		3.55		
3rd class construction			1,952.58		1,952.58	2,193.30				240.72
Town Rd. Imp. fund ..			561.87	97.90	659.77	659.77				
		4,540.00	4,080.93	661.14	9,282.07	11,612.62	97.90	2,798.06	610.33	240.72
Charities										
Support of poor		500.00			500.00	685.94		185.94		
State poor			364.88	461.22	826.10	826.10				
Dependent children ..		600.00			600.00	580.47			19.53	
		1,100.00	364.88	461.22	1,926.10	2,092.51		185.94	19.53	
Education										
Common schools	3.35	6,000.00	2,718.87		8,722.22	8,355.57	31.00			335.65
High school tuition ..	597.45	1,975.00	875.00		3,447.45	3,371.94				75.51
School repairs	82.63	200.00			117.37	72.15				45.22
Medical inspection	50.00			31.00	81.00	14.00				67.00
	568.17	8,175.00	3,593.87	31.00	12,368.04	11,813.66	31.00			523.38
Library										
Maintenance		140.00	14.00		154.00	154.00				

Unclassified										
Memorial day		50.00			50.00	49.88			.12	
Care of cemetery		35.00			35.00	45.96		10.96		
Perpetual care lots	91.59		176.07		267.66	157.07				110.59
Hubbard fund	33.64		317.21		350.85	350.85				
O.P.A. office		165.00			165.00	87.00			78.00	
	125.23	250.00	493.28		868.51	690.76		10.96	78.12	110.59
Interest										
General		300.00			300.00	352.15		52.15		
Municipal Indebtedness										
Reduction of debt		3,000.00			3,000.00	2,000.00			1,000.00	
Special Assessments										
State tax		2,606.60			2,606.60	2,606.60				
County tax		502.99			502.99	502.99				
		3,109.59			3,109.59	3,109.59				
Total All Departments	693.40	22,705.59	8,792.65	1,207.36	33,399.00	34,186.47	430.11	3,459.25	1,848.42	393.25
Exhibits		(C)	(B)			(B)		(E)	(E)	(A)
(a) Balance forward, as above		393.25								
Less, due trust funds		110.59								
Departmental balances Forward		282.66								

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

ANNUAL REPORT

Canaan

Maine

Eight miles East of Skowhegan. The original name was Wesserunsett. First settled in 1770. Incorporated the 57th town under its present name, June 18, 1788. In 1822, the present town of Skowhegan was set off. Bloomfield was formerly included in this township. Pop. 1940, 717.

Year Ending February 16th

1948

Annual Reports
of the
Municipal Officers

of the Town of

CANAAN, MAINE

Year Ending February 16th
1948

PRESS OF
INDEPENDENT-REPORTER CO.
SKOWHEGAN, MAINE

TOWN OFFICERS

ELECTIVE OFFICERS

Moderator—CLARENCE P. HILTON

Town Clerk and Treasurer
ELSIE SALSBURY

Selectmen, Assessors, and Overseers of the Poor
CHESTER L. WARREN FRANK A. GOODRIDGE
EARL W. BEAN

School Committee
PLOOMIA E. JEWELL, term expires 1948
SELDEN W. FITZGERALD, term expires 1949
WILLIAM PAGE, Term expires 1950

Superintendent of Schools—WILLIAM G. SPRINGER

Road Commissioner—MYLON SALSBURY (Resigned)
LLOYD GOWER (By Appointment)

Collector of Taxes—EDITH M. BEAN

Constables
J. HAROLD SALSBURY KENNETH A. BURRILL
HARRY E. JEWELL

Fire Wardens
SELDEN W. FITZGERALD SCHUYLER C. BURRILL
BERTRAM W. NELSON

Fire Inspector—BERTRAM W. NELSON

Fire Chief—ROBERT HAMILTON

Sexton—WILL D. TUTTLE

APPOINTIVE OFFICERS

Health Officer—CARLTON L. WENTWORTH

Board of Health

LELAND L. JEWELL, term expires 1948
CARLTON L. WENTWORTH, term expires 1949
EARL W. BEAN, term expires 1950

Excise Tax Collector—CARLTON L. WENTWORTH

Ballot Clerks

ESTHER F. BEAN
ARLAND H. SMITH

Budget Committee For 1948

Harold L. Bean, Chairman
Leland L. Jewell, Secretary
Harry L. Jewell
Cecil M. Lancaster
Harry B. Harris
Albert Holt
Carlton Wentworth
Moses H. Furber
Raymon T. Wendell
William Page
Charles Archer
Willard Richardson

Dog Constable—ROBERT HAMILTON

Fence Viewers

IRVING DAVIS
CARL FITZGERALD
EARL W. BEAN

Measurers of Wood and Bark

FULLER CROCKER, SR
WALTER GOODRIDGE

Surveyors of Lumber

CARL STRICKLAND
EDSON I. HUNT

Sealer of Weights and Measures

WILLIAM WITHAM (Skowhegan)

Home Improvement Committee

LELAND L. JEWELL, Term expires 1948
CARLTON L. WENTWORTH, Term expires 1949
J. HAROLD SALSBURY, Term expires 1950

Warrant for Annual Town Meeting

To J. HAROLD SALSBURY, Constable of the Town of Canaan, County of Somerset, Greeting:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the town of Canaan qualified to vote in town affairs, to meet at the Town Hall in said town on the first day of March, A. D. 1948 at ten o'clock in the forenoon, to act on the following articles to wit:

Art. 1. To elect a moderator to preside at said meeting.

Art. 2. To attend to the reports of the several town officers and take such action thereon as may be desired.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Town Treasurer, Selectmen and School Committee. The pay of the Selectmen shall include all expenses except postage and telephone tolls. Also to see what the town will vote to pay the road commissioner, men and equipment per hour.

Art. 4. To elect a Town Clerk, Selectmen, Assessors and Overseers of the Poor, and all other officers required by law to be chosen at this time.

Art. 5. To see if the town will vote to elect a Road Commissioner and to elect said commissioner if the town so votes.

Art. 6. To see what sum of money the town will vote and raise for current expenses for the ensuing year.

Art. 7. To see what sum of money the town will vote and raise for town officer's salaries for the ensuing year.

Art. 8. To see what sum of money the town will vote and raise to provide bonds for the treasurer, tax collector, excise tax collector and road commissioner.

Art. 9. To see what sum of money the town will vote and raise for the care and storage of the fire engine and purchase of equipment for the ensuing year.

Art. 10 To see what sum of money the town will vote and raise for the lighting of streets for the ensuing year.

Art. 11 To see what sum of money the town will vote and raise for the repair of highways and bridges for the ensuing year.

Art. 12. To see if the town will vote to authorize the selectmen to use the automobile excise tax for 1948 for the repair of highways and bridges.

Art. 13. To see what sum of money the town will vote and raise to cut grass and bushes beside the improved gravel roads in town under the provisions of Chapter 334, Public Laws of 1945.

Art. 14. To see what sum of money the town will vote and raise for the breaking of roads when obstructed by snow for the ensuing year.

Art. 15. To see what sum of money the town will vote and raise for the repair and maintenance of the two town trucks and snow plows.

Art. 16. To see what sum of money the town will vote and raise for the maintenance of state and state aid highways during the ensuing year, within the limits of the town under the provisions of section 18, chapter 28, of the revised statutes of 1930.

Art. 17. To see what sum of money the town will vote and raise for the maintenance of the improved third class roads under the provisions of section 52, chapter 20, of the revised statutes of 1944.

Art. 18. To see if the town will vote and raise two units being the sum of $1066.00 for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, of the Revised Statutes of 1944, as amended.

Art. 19. To see what sum of money the town will vote and raise for the maintenance of special resolve roads.

Art. 20. To see what sum of money the town will vote and raise for the cutting of bushes on unimproved roads.

Art. 21. To see if the town will vote and raise the sum of $150 for the retarring of Easy street.

Art. 22. To see what sum of money the town will vote and raise for the support of poor for the ensuing year.

Art. 23. To see what sum of money the town will vote and raise for the care of dependent children for the ensuing year.

Art. 24. To see what sum of money the town will vote and raise for mothers aid for the ensuing year.

Art. 25. To see what sum of money the town will vote and raise for the support of schools for the ensuing year.

Art. 26. To see what sum of money the town will vote and raise for high school tuition for the ensuing year.

Art. 27. To see what sum of money the town will vote and raise for support of library, including rent and librarians salary.

Art. 28. To see what sum of money the town will vote and raise for the care of the cemeteries for the ensuing year.

Art. 29. To see what sum of money the town will vote and raise for Memorial Day.

Art. 30. To see if the town will raise and appropriate $50.00 for public health nursing in Canaan. Said sum to be expended by the State Bureau of Health, for local service.

Art. 31. To see if the town will vote and raise $25.00 to be expended for material for the inoculation of all school children under 12 years of age and booster doses every two years for children that have already been inoculated.

Art. 32. To see whether or not the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resourses, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95, of the Revised Statutes of Maine.

Art. 33. To see if the town will vote to authorize the Selectmen, on behalf of said town, to execute any renewal or renewals of said note or notes, which note or notes were given for the purchase of a snowplow and truck in accordance with a vote of said town taken at a special meeting of said town holden on Jan. 5, 1945.

Art. 34. To see if the town will vote to authorize the Selectmen, on behalf of said town, to issue serial bonds in conjunction with the Canaan School District bonds for the amount of the town debt.

Art. 35. To see what sum of money the town will vote and raise to pay as interest on town debt and temporary loans for the ensuing year.

Art. 36. To see what sum of money the town will vote and raise to pay on the town debt for the ensuing year.

Art. 37. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit-claim deeds without covenant for such property.

Art. 38. To see if the town will vote to authorize the selectmen to procure temporary loan or loans in anticipation of taxes for the purposes of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the current municipal year by taxes.

Art. 39. To see if the town will vote to authorize the selectmen, on behalf of said town, to accept with their approval all trust funds received in the past and all future bequeaths.

Art. 40. To see if the town will vote to appropriate the sum of $200. to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.

Art. 41. To see if the town will vote to elect or authorize the moderator to appoint a committee of three to inquire into and investigate the possibilities of adopting the town agent form of government and to report at the next annual town meeting.

Art. 42. To see what action the town will take to authorize the selectmen, on behalf of the town, to recover the sum of $4,432.93. It being the amount determined by the audit of the 1946 accounts as unaccountable expenditures in the highway department.

Art. 43. To see if the town will vote to adopt the following methods for the collection of taxes for 1948.

1. 2 per cent discount on taxes paid on or before July 5, 1948.

2. The 1948 assessment to be committed to the collector on or before May 15, 1948.

3. All taxes to become due and payable Sept. 1, 1948.

4. The collector must settle with the town to within $1,500 of the commitment on Feb. 15, 1949 or forfeit his commission for collecting.

5. The collector must settle in full on Feb. 15, 1950.

6. Interest at the rate of ½ per cent per month or fractional part thereof on all taxes remaining unpaid on Sept. 1, 1948.

Art. 44. To see if the Town will vote to authorize the selectmen, on behalf of the Town, to assign any or all unexpired tax mortgage liens.

The Selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hand and seal this 16th day of February A. D. 1948.

CHESTER L. WARREN

FRANK A. GOODRIDGE

EARL W. BEAN

Selectmen of Canaan

Summary of Unexpended Balances and Overdrafts

	Appropriation	Overdraft	Unexpen. Balance
Current expenses	$ 1,000.00	$ 129.74	$
Officers salaries	1,400.00		157.69
Officers' bonds	25.00	2.50	
Fire Department	350.00		38.88
Street lights	209.00		1.40
Roads and bridges	2,500.00		677.41
Cutting bushes improved roads	240.00		29.52
Cutting bushes unimproved rds.	100.00		35.05
Snow removal	1,500.00		1,030.64
Town trucks and snow plows	1,500.00	12.41	
State and State Aid Maint.	900.00	24.20	
Third Class Maint.	730.00		158.30
Special Resolve Maint.	50.00		40.00
State Aid Construction	533.00		
Support of Town Poor	500.00		271.75
Dependent children	510.00		503.84
Mothers' Aid	900.00		532.34
Support of schools	7,409.00	See School Report	
High School tuition	2,815.00	See School Report	
Public Health Nursing	50.00		
Interest on town debt	400.00	56.58	
To pay on town debt	3,000.00		
Memorial Day	50.00		
Library	140.00		
State Tax	2,655.43		
County Tax	527.04		
Overlay	1,419.65		
	$31,413.12		
Care of Village cemeteries		93.66	
Care of cemeteries		61.36	
Town Road Improvement		159.00	
Third Class Re-construction*		129.64	
		$ 669.09	$ 3,476.82

* Transferred to State Aid Construction

VALUATION AND ASSESSMENT, 1947

	Land	Buildings	Total Real Estate	Personal	Total
Resident	$106,145	$124,300	$230,445	$ 46,150	$276,595
Non-resident	29,810	19,150	48,960	1,925	50,885
Totals	$135,955	$143,450	$279,405	$ 48,075	$327,480

COMMITMENT

Total taxes assessed		$31,413.12	
Less 210 polls at $3.00		630.00	
To be raised by property tax			$30,783.12
Total Valuation	$327,480.00		
$327.48 per mill x tax rate of 94 mills		$30,783.12	
210 polls at $3.00		630.00	
Total commitment			$31,413.12
Supplemental Taxes			698.80
Total charged to collector			$32,111.92
Interest			290.84
Total			$32,402.76

General Government

CURRENT EXPENSES

Appropriation	$ 1,000.00	
Rent of Town Hall	42.00	
Misc. receipts	57.82	
Total available		$ 1,099.82
Expenditures		$ 1,229.56
Overdraft		$ 129.74

Details:

Central Maine Power Co., Town Hall lights	$ 12.00
Robert Hamilton, Attendance officer (for 1946)	15.00
Skowhegan Press, 300 Town Reports	100.70
Marks Printing House, supplies	73.35
Holdens Elec. Shop, Christmas tree stringers and bulbs	17.50
Depositors Trust Co., Tax on checks	11.71
Depositors Trust Co., Checkbooks	5.00
Wm. Philbrick Co., Insurance on Town Hall	27.90
Wm. Philbrick Co., Insurance on Cooley Property	13.62
Edson Hunt, Wood for Town Hall	2.50
Skowhegan Press, Stationary	22.35
Earl Jewell, 13 tax liens @ $1.50	19.50
Abbott Estes, Repairs to Town Hall	11.00
Bucknam's Greenhouse, 2 urns filled	14.00
Cross Hardware Co. supplies	10.50
Independent-Reporter, tax bills and enve.	8.90
Holt's General Store, Supplies, Town Hall	6.52
Chester Warren, Postage & telephone	32.30
Everett Buxton, Traffic signs	45.00
Maine Municipal Association, Membership	30.00
Dillingham's, supplies	4.13
Central Maine Power Co., Town garage	1.00
Clayton Eames, Town Atty.	15.00
Frank Goodridge, Hall wood for Town Hall	3.00

Herman Roberts, Cut wood for Town Hall	3.00	
G. M. Sargent, Stove for Town Hall	46.56	
Howard Sanders, Wood for Town Hall	11.25	
Elsie Salsbury, Officers expenses	22.50	
Paul Smith & Co., Audit of 1946-7 business	618.77	
Robert Hamilton, Attendance officer (for 1947)	15.00	
Robert Hamilton, Dog Constable	10.00	
		$ 1,229.56

TOWN OFFICERS SALARIES

Appropriation	$ 1,400.00	
Received of Clarence Hilton	4.50	
		$ 1,404.50
Paid:		
Chester L. Warren, first selectman	$ 400.00	
Frank A. Goodridge, second selectman	78.00	
Earl W. Bean, third selectman	78.00	
Elsie Salsbury, clerk and treasurer	110.00	
Ploomia Jewell, school committee	15.00	
Seldon Fitzgerald, school committee	15.00	
William Page, school committee	15.00	
William Springer, Superintendent	242.34	
Edith Bean, Tax collector	277.46	
Clarence Hilton, Moderator	9.00	
William Page, Moderator	1.50	
Earle Jewell, 1946 collector	5.51	
		$ 1,246.81
Unexpended balance		$ 157.69

BONDS FOR OFFICERS

Appropriation		$ 25.00
Paid Wentworth & Plummer		
Tax Collector	$ 12.00	
Town Treasurer	10.50	
Excise Tax Collector	5.00	
		$ 27.50
Overdraft		$ 2.50

FIRE DEPARTMENT

Appropriations		$ 350.00
Receipts:		
State of Maine, Forest Fire No. 1	$ 15.00	
State of Maine, Forest Fire No. 2	3.75	
Royace Holt, Pumping well	6.00	
Beulah Richardson, Pumping well	5.25	
Town of Skowhegan, Richardson Fire	57.25	
Total		$ 87.25
Total available		$ 437.25
Paid:		
Canaan Garage	$ 56.01	
Carl W. Marr, Repair Rose Jewell's door	13.95	
Justin A. McCarthy Co., Supplies	53.19	
Cross Hardware Co., Supplies	2.52	
Vernon Gleason, Wages	12.42	
Robert Hamilton, Wages	15.50	
Forest Fire payroll No. 1	30.00	
Forest Fire payroll No. 2	7.50	
Rose Jewell, Rent	60.00	
Gorham Fire Equipment Co., Supplies	56.19	
W. S. Darley Co., Supplies	43.31	
Richardson Fire Payroll,	37.25	
Carl Wentworth	10.53	
Total		$ 398.37
Unexpended Balance		$ 38.88

STREET LIGHTS

Appropriation	$ 209.00	
Paid Central Maine Power Co.	207.60	
Unexpended balance		$ 1.40

TOWN TRUCKS AND SNOW PLOWS

Appropriation	$ 1,500.00	
Expenditures	1,512.41	
Overdraft		$ 12.41

SNOW REMOVAL

Appropriation	$ 1,500.00	
Received from State	1,687.65	
Total available		$ 3,187.65
Expenditures:		
Snow removal	$ 1,516.68	
Sanding Ice	399.36	
Snow fence	240.97	
Total		$ 2,157.01
Unexpended balance		$ 1,030.64

REPAIR AND MAINTENANCE OF ROADS AND BRIDGES

Appropriation	$ 2,500.00	
Excise tax for 1947-48	2,013.09	
Total available		$ 4,513.09
Expended		3,835.68
Unexpended balance		$ 677.41

STATE AID CONSTRUCTION AND THIRD CLASS RECONSTRUCTION

Third Class Reconstruction transferred to State Aid Construction by request of State Highway Commission

State Aid Construction:		
Town appropriation	$ 533.00	
State highway commission (State)	1,066.00	
Old balance (State)	1,273.72	
Transferred from town road imp. (State)	200.00	
Third Class Reconstruction:		
Old balance	11.44	
Appropriation 1947 (State)	800.00	
Appropriation 1947 (State)	200.00	
Appropriation 1948* (State)	200.00	
Total available		$ 4,284.16
Paid		
State Aid Construction	$ 3,038.58	
Third Class Reconstruction	1,163.78	
Total paid		$ 4,202.36
Received from State	$ 3,539.72	
Town's appropriation	533.00	
Total Receipts		$ 4,072.72
Overdraft		$ 129.64

Reason for overdraft:

State does not pay for gravel used on Third Class Reconstruction

* See Accounts Receivable

STATE AND STATE AID MAINTENANCE

Appropriation	$ 900.00	
Expended—to State Treasurer	924.20	
Overdraft		$ 24.20

THIRD CLASS MAINTENANCE

Appropriation	$ 730.00	
Expended	571.70	
Unexpended balance		$ 158.30

TOWN ROAD IMPROVEMENT

Appropriation (State)	1,369.28	
Old Balance (State)	57.46	
Total	$ 1,426.74	
Transferred to State Aid Construction	200.00	
Total available		$ 1,226.74
Expended	$ 1,153.63	
Received from State	994.63	
Overdraft		$ 159.00

Reason for Overdraft:
State does not pay for gravel used.

SPECIAL RESOLVE MAINTENANCE

Appropriation	$ 50.00	
Expended	10.00	
Unexpended balance		$ 40.00

CUTTING GRASS AND BUSHES ON IMPROVED ROADS

Appropriations	$ 240.00	
Expended	210.48	
Unexpended balance		$ 29.52

CUTTING GRASS AND BUSHES ON UNIMPROVED ROADS

Appropriation	$ 100.00	
Expended	64.95	
Unexpended balance		$ 35.05

PRESCOTT FREE LIBRARY

Appropriation	$ 140.00	
Stipend	14.00	
		$ 154.00

Expenditures

Rent—Canaan Grange	$ 50.00	
Stipend	14.00	
Esther Bean	67.50	
Rita Smith	22.50	
		$ 154.00

MEMORIAL DAY

Appropriation	$ 50.00
Paid Sons of Veterans	$ 50.00

PUBLIC HEALTH NURSING

Appropriation	$ 50.00
Paid State Bureau of Health	$ 50.00

Highway Department – Feb. 16, 1947 to Feb. 15, 1948

Name	Roads and Bridges	Cut. Bushes Imp. Roads	Snow Removal	Sanding Ice	Snow Fence	Cutting Bushes Unimproved Rd.	3rd Class Maintenance	Town Trucks	Unimproved Road	State Aid Construction	State Aid Re-construction	Special Resolve	Total Earned
All State Steel Co. ..								$46.88					$46.88
Ames, Aratus	$222.62								$245.00	$78.00	$36.00		581.62
Baine, Hiram										94.50			94.50
Bean, Earl	45.00		$ 6.20		$ 2.25								53.45
Bean, Horace	6.00												6.00
Berger Met. Cul. Co.									43.40	66.33			109.73
Brooks, Willis										18.00			18.00
Buck, Leaman							$46.40						46.40
Butcher, George ...										81.00			81.00
Canaan Garage								49.26					49.26
Central Me. Pow. Co.								10.00					10.00
Commodore Steel Co.	34.84												34.84
Corson, Albion							32.00						32.00
Crocker, Ernest	333.75			$ 8.25	6.00				3.00	68.63	13.50		433.13
Crocker, Fuller, Jr.										6.75			6.75
Cross Hardware Co.								17.90					17.90
Dickey, Kenneth ...	6.75				1.50								8.25

Dickey, Merritt	42.25				1.50					6.75			50.50
Drost, Frank	10.88				34.13								45.01
Farrar Brown Co. ..								21.56					21.56
Field, W. H.	18.37												18.37
Fish, Marshall							6.00						6.00
Fitzgerald, Carl ...	12.80												12.80
Ford & Smiley								57.74					57.74
Foss, Neil	12.00	$ 48.00		$ 2.25	34.13		18.00		60.00	108.01	31.88		314.27
Fowler, William ...			30.75										30.75
Friend Motor Sales								45.90					45.90
Gleason, A. P.	9.00												9.00
Gleason, Vernon ...	1.88												1.88
Glidden, Alston	31.92												31.92
Goslin, Joe				27.00			54.00				73.05		154.05
Goodridge, Alvin ...	354.00		86.88	24.01			26.25	45.01	165.00		13.50		714.65
Goodridge, Carrol ..	14.40												14.40
Goodridge, Frank ..	241.55		15.38	12.00		$ 3.00	22.20	6.00	194.50	225.67	181.02		901.32
Goodridge, Guy		20.15					18.00			31.88			70.03
Gower, Byron	369.23	65.25	88.13	9.75	15.00		74.25	36.01	69.38	116.76	45.38		889.14
Gower, Lloyd, Sr. ..			198.00	16.65									214.65
Gower, Lloyd, Jr. ..			21.00										21.00
Greene, Granville ..										40.50			40.50
Greene, Oscar										50.00			50.00
Hanscome, Wayne ..	3.00	18.75		6.00							10.88		38.63
Hayden, Henry	82.85			24.00	22.13		50.80					6.40	186.18
Hilton, Charles	13.50												13,50

Name	Roads and Bridges	Cut. Bushes Imp. Roads.	Snow Removal	Sanding Ice	Snow Fence	Cutting Bushes Unimproved Rd.	3rd Class Maintenance	Town Trucks	Unimproved Road	State Aid Construction	State Aid Re-construction	Special Resolve	Total Earned
Holt, Arvard		18.75									5.25		24.00
Holt, Crendell										46.50			46.50
Holt's General Store	20.87							19.48					40.35
Holt, Irving									62.00				62.00
Holt, Kenneth	28.50							487.74					516.24
Howes, Maurice										18.00			18.00
Hubbard, Ray											11.63		11.63
Hunt, Edson	15.60												15.60
Jackson, Lindsey ..										90.00			90.00
Jacobs, Carl	6.00									33.38			39.38
Jacobs, George	165.75				40.13				8.25	88.51	20.63		323.27
Jewell, Leland	22.40												22.40
Judkins, Hiram ...	9.00												9.00
Judkins, Lawrence .	10.88		88.51					50.63					150.02
Lancaster, Cecil M. .	5.88												5.88
Lewis, Ronald	6.75												6.75
Me. Truck & Tractor								93.59					93.59
Marr, Carl								16.00					16.00
McLellan, John	115.80												115.80

Miller, Willard	45.75	9.38			9.00	9.00			55.50	90.38	22.50		241.51
Nelson, Rex											36.00		36.00
Pittsfield Mot. Sales								86.21					86.21
Pottle, Cecil						27.00							27.00
Pottle, Harold										65.03			65.03
Salsbury, Bernard ..	122.82		101.88					145.00					369.70
Salsbury, Eugene ..	102.75		81.00	98.00	12.00			17.63					311.38
Salsbury, Mylon ...	758.60	27.20	269.00	61.95	10.00	8.10	123.80	132.78	75.60	134.55	49.50	3.60	1,654.68
Salsbury, Sewall ..			8.62										8.62
Salsbury, S. B.										149.00			149.00
Sanders, Donald ...	263.00						24.00		86.00	232.00			605.00
Sanders, Harry	11.25					9.60		12.00					32.85
Sanders, Maurice ..						8.25							8.25
Smith, Arland	43.20		74.63	45.00	47.20		64.00		86.00	248.00			608.03
Spaulding & Watson				64.50									64.50
Staples, Guy		3.00											3.00
State H'way Comm.			327.20							789.95	613.06		1,730.21
Stewart, Lee										20.00			20.00
Strout, Frank					6.00								6.00
Tuttle, Arthur										18.00			18.00
Tuttle, Richard ...							12.00			22.50			34.50
Walker & Walker ..	45.25												45.25
Warren, Chester ...			119.50					53.00					172.50
Wentworth, Carlton	154.25							62.09					216.34
	$3,820.89	$210.48	$1,516.68	$399.36	$240.97	$64.95	$571.70	$1,512.41	$1,153.63	$3,038.58	$1,163.78	$10.00	$13,703.43

SUPPORT OF TOWN POOR

Appropriation		$ 500.00
Expended:		
Mahlon Weeks		
Scott Webb Memorial Hospital	$ 127.50	
Dr. P. R. Briggs	50.00	
Dr. V. K. Anderson	25.00	
	$ 202.50	
Mrs. Elmer Rowe		
City of Hallowell	$ 10.75	
Transients		
Frank Goodridge	$ 9.00	
Charity Necessities		
Dr. P. R. Briggs	$ 6.00	
Total		$ 228.25
Unexpended balance		$ 271.75

MOTHERS AID

Appropriation	$ 900.00	
Paid Bureau of Social Welfare	367.66	
Unexpended balance		$ 532.34

BOARD AND CARE OF DEPENDENT CHILDREN

Appropriation	$ 510.00	
Expenditures	7.56	
Unexpended balance		$ 503.84

STATE POOR

Expenditures

Harry and Clarence Phelps	$ 429.50		
Gardiner Bowley	11.00		
Eva Duplissis	146.34		
Wallace J. Desmarais	129.18		
	$ 746.78		
1946-47 balance due from State	61.26		
		$ 808.03	
Received from State		668.53	
Balance due from State			$ 139.50

SAMUEL F. HUBBARD FUND

Harry B. Harris, Trustee

Received from Trustee for:

Care of Village Cemeteries	$ 119.96	
Library books	103.32	
Home Improvement	33.64	
Total receipts		$ 256.92

Money Available:

Village Improvement, Dec. 31, 1946 balance	$ 142.39	
Interest for 1947	39.99	
Total available		$ 182.38

Disbursements

Care of Village Cemeteries			
Kleber Green	$ 19.87		
A. P. Gleason	39.75		
Will Tuttle	90.25		
Melvin Hubbard	63.75		
		$ 213.62	
Prescott Free Library		$ 103.32	
Home Improvement Awards:			
Lloyd Gower, first	$ 16.82		
Clyde Holt, second	10.09		
John Sanders, third	6.73		
		$ 33.64	
Total Disbursements			$ 350.58
Overdraft			$ 93.66

CEMETERY TRUST FUNDS

War Bond Interest and Expenditures on Lots

Bond interest balance 1946-47	$ 106.84		
Interest for 1947	75.00		
	$ 181.84		
Withdrawn by Treasurer	62.50		
Bond interest balance		$ 119.34	
Bond interest	$ 62.50		
From savings accounts	86.29		
Total withdrawals		$ 148.79	

Expenditures

Clarence Young	$ 12.00		
Will Tuttle	141.50		
Lillian Purington	4.43		
		$ 157.93	
*Overdraft			$ 9.14

* See Accounts Receivable

CARE OF CEMETERIES

Appropriation			NONE

Expenditures

Fuller Crocker, Sr.	$ 7.13		
Fuller Crocker, Jr.	6.00		
Charles Hilton	2.63		
Harry Henderson	18.60		
Ernest Crocker	6.00		
Frank Strout	6.00		
Carl Jacobs	15.00		
		$ 61.36	
Overdraft			$ 61.36

SPECIAL ASSESSMENTS

State tax	$ 2,655.43
Paid Treasurer of State	2,655.43
County tax	$ 527.04
Paid	527.04
Overlay	$ 1,419.65
Paid	1,419.65
Dog tax collected	$ 148.30
Paid	148.30

INTEREST

Appropriation		$ 400.00

Paid

Depositors Trust Co.	$ 260.58	
Harry Harris	40.00	
Harry and Lee Jewell	128.00	
Lillian Purrington	28.00	
		$ 456.58
Overdraft		$ 56.58

TEMPORARY LOAN

Received from Depositors Trust Co.	$10,000.00
Paid Depositors Trust Co.	$10,000.00

REDUCTION OF TOWN DEBT

Appropriation		$ 3,000.00
Paid		
Harry Harris	$ 1,000.00	
Lillian Purrington	700.00	
Depositors Trust Co.	2,200.00	
Harry and Lee Jewell	3,200.00	
		$ 7,100.00
Paid in excess of appropriation		$ 4,100.00

ACCOUNTS RECEIVABLE

Hubbard Fund—Cemetery lot ..		$ 5.25	
Cemetery Trust Funds			
Fred Nelson lot	$ 3.00		
Dan Harris lot	.89		
		$ 3.89	
State Highway Com. (salt)		64.50	
State Highway Com. (snow removal)		1,010.32	
State Highway Commission (3rd class re-construction)		200.00	
Dept. of Health and Welfare (State Poor)		139.50	
Edith Bean (tax bills)		8.90	
			$ 1,432.36

FINANCIAL STATEMENT

Assets

Cash on hand	$ 400.52	
1947 taxes	1,404.70	
School Dept. (net overdraft)	126.06	
Accounts receivable	1,432.36	
Tax acquired property	307.23	
1946 tax liens	317.60	
		$ 3,988.47

Liabilities

Withholding tax	$ 114.20	
Depositors Trust Co. (balance note)	1,500.00	
	$ 1,614.20	
Net Surplus	2,374.27	
		$ 3,988.47

NET GAIN

Net debt, Feb. 1947	$ 8,090.22
Net surplus, Feb. 1948	2,374.27
Net gain for year	$10,464.49

Respectfully submitted,

CHESTER C. WARREN

FRANK A. GOODRIDGE

EARL W. BEAN

Selectmen of Canaan

Tax Collector's Report

EDITH BEAN, Collector

Commission for Collecting, 9 Mills on a Dollar

Amount committed for 1947	$31,413.12	
Supplemental taxes	698.80	
Interest	290.84	
		$32,402.76

Paid town treasurer	$30,828.65	
Unpaid taxes	1,404.70	
Abatements	169.41	
		$32,402.76

DELINQUENT TAXES

Resident

Carlton Ames	$ 118.62	
Kenneth Austin	110.16	
Gardiner Bowley	91.36	
Harry Cyr	45.30	
George Goodridge	127.08	
Elvin Hoyt	169.20	
Ernest Haseltine	109.85	
Edith Hart	32.90	
Perley Hart	3.94	
Harry Henderson	9.58	
Carl Jacobs*	3.00	
Raymond Lombard	23.50	
George Lambert heirs	4.70	
Willard Richardson	198.34	
Lydia Reardon	94.00	
Norma Staples	49.90	
Eva Simmonds	22.09	
Harry Wood	3.00	
Paul Lavoie	3.94	
		$ 1,220.46

Non-resident

Leigh Chase	$ 11.75	
Clifford Glidden	9.40	
Wilfred Michaud	56.40	
John McMullen	3.29	
Phoebe Sheppard heirs	94.00	
Albert Sirois	9.40	
		$ 184.24
		$ 1,404.70

* Paid after accounts closed.

ABATEMENTS

Louis York, paid excise tax	$ 7.05	
Robert Williams, paid excise tax	7.05	
American Oil Co., did not own property	14.10	
Graydon Wright, did not own property	6.58	
Cecil Lancaster, over valued	35.25	
Frank Bishop, town acquired property	56.40	
William Barney heirs, town acquired property	4.70	
Harry Walker, town acquired property	4.70	
Richard Buzzell, not here	3.00	
Lawrence Williams, not here	3.00	
William Fields, over 75	3.00	
John Walker, over 75	3.00	
Kleber Greene, did not own property	.94	
William Nelson, over 75	3.00	
Raymond Lavoie, under age	3.00	
Daniel Lyons, did not own property	.94	
Helen Morrison, did not own property	4.70	
Raymond Lombard, not resident	3.00	
Henry Hayden, over 75	3.00	
Schuyler Burrill, over 75	3.00	
		$ 169.41

TAX COLLECTOR'S REPORT, 1946

EARLE T. JEWELL, Collector

Balance due town on 1946 taxes	$ 770.60	
Supplementals	9.00	
		$ 779.60
Paid town treasurer	779.60	
		779.60

1946 TAX LIENS

Gardiner Bowley	$ 64.00	
Linwood Eastman	10.00	
George Goodridge	39.60	
Edith Hart and Ethel Davenport	28.00	
Elvin Hoyt	96.00	
Pheobe Sheppard	80.00	
		$ 317.60

TAX ACQUIRED PROPERTY

Frank Bishop	$ 88.20	
Harry Weeks	10.10	
William Barney, heirs of	10.10	
Maurice E. Adams	106.25	
Jim Boyd	8.60	
Vernard Corson, heirs of	12.15	
George Goodridge	71.83	
Total		$ 307.23

1947 EXCISE TAX

Receipts	$ 2013.09
Transferred to Roads and Bridges	$ 2013.09

WITHHOLDING TAX PAYABLE

Adjustment for 1946 (Withheld but not paid to collector of Internal Revenue)	$	14.30		
1947 Withholdings (Jan. 1 to Dec. 31)		728.05		
	$	742.35		
Paid Collector of Internal Revenue		742.35		
Overdraft (for 1946)			$	14.30
1948 Withholdings (to Feb. 15th)	$	114.20		
Amount payable			$	114.20

Treasurer's Report

By cash on hand	$ 82.94

By cash received:

Depositors Trust Co., temporary loans	10,000.00
Carlton Wentworth, excise tax	2,013.09
U. S. Treas., interest on cemetery trust fund	75.00
Town Clerk, dog licenses	148.30
Cemetery Trust Fund	250.00
V. H. Tedesco, rent of town hall	42.00
Roland Cooley, mortgage and interest	44.97
Royce Holt, use of fire pumper	6.00
Beulah Richardson, use of fire pumper	5.25
Tax liens for 1945, 1946	635.07
Sterns Inc., refund on poor account	2.00
Guy Giles, school account	7.90
C. M. Archer, school account	3.60
Withholding tax	706.90
State, poor	666.53
State, forest fires	18.75
State, snow removal	1,687.65
State, library stipend	14.00
State, bank stock tax	20.85
State, town road improvement	994.63
State, equalization fund	1,300.00
State, state school fund	4,430.15
State, R. R. and Tel. tax	9.73
State, state aid road	3,539.72
Town of Skowhegan, fire dept.	57.25
Skowhegan Savings Bank, cemetery deposits	148.79
Harry B. Harris, trustee S. F. Hubbard fund	256.92
Treas. Canaan School District, reimbursement for school lot	1,200.00
Clarence Hilton, error in payment of moderator service	4.50
Earle Jewell, accounts receivable	1.00
Earle Jewell, col. 1946 taxes	290.00

Edith Bean, col. 1947 taxes	30,588.45	
Edith Bean, col. discount for 1947	240.20	
Edith Bean, col. abatements for 1947 .	169.41	
		$59,661.55
To cash paid, 39 warrants		$59,261.03
Cash on hand February 16, 1948		$ 400.52

ELSIE L. SALSBURY,

Treasurer

Report of Supt. of Schools

To the Superintending School Committee and Citizens of Canaan:

I herewih submit my annual report as superintendent of the public schools of Canaan.

During the past year the teaching personnel has undergone a complete change with the exception of Mrs. Florence Herrin, teacher of the 1st and 2nd grades. Mr. Charles Archer and Mrs. Josephine Priest were employed to fill the positions in the upper grades left vacant by the resignations of Mr. and Mrs. Farrington Charles. Mrs. Hazel Salsbury, a former Canaan teacher, replaced Miss Martha Reynolds in the 3rd and 4th grades.

Mention has been made and the reasons outlined in previous reports for the urgent need of more adequate school housing facilities and improved sanitary and healthful conditions. The teachers are endeavoring to give the best possible service to the pupils under the existing very trying conditions. Although Mr. Archer and Mrs. Priest are working harmoniously in the same classroom, it is readily apparent that in a classroom containing four grades with two teachers carrying on classes simultaneously, teaching can not be done so efficiently or effectively as in separate rooms. Such an arrangement creates an undesirable situation and this should be corrected as soon as possible.

Perhaps one of the greatest single factors which determines a child's progress in school is that of regular attendance. When a child is absent a day, he not only loses the day in question, but being unprepared in his assignment he does not receive full benefit from the instruction on the following day. Consequently his lessons become more difficult, he loses interest, and his school work is hampered. Children should not be kept out of school except in cases of illness. Parents pay taxes to support the schools and it is sound business for them to have their children derive all the benefits possible from the schools which they support. The school and the home should work cooperatively for the best interests of the child. To this end the parents are sincerely invited to visit the school and to become acquainted with the teachers and the various school problems. A close under-

standing between school and home makes for a better and happier school life for the child. This in turn stimulates and inspires the child toward success in school.

At the last session of Legislature a law was passed making it compulsory for all school employees to either have a patch test or an x-ray to determine whether or not they were free from tuberculosis. This is a step in the right direction toward combatting the disease. Since this examination can be had at the Fairfield Sanatorium for a small fee, it would seem wise for all parents to make arrangement when possible to have their families examined. The State Department of Health and Welfare is ready to advise in this and other phases of public health. With such a cooperative agency available, parents should make use of its facilities in protecting their own health and that of their children. Miss Louise Skelton, Public Health Nurse, has cooperated splendidly with the teachers in various phases of public health work in the schools. Audiometer tests were given to the pupils during the fall term. Parents, upon receiving notice from the teacher to the effect that the child's hearing is defective, are urged to follow up these reports with corrective measures.

No major repairs were undertaken during the past year. Outside steps were constructed at the grammar school and the usual minor repairs were given attention. A fire extinguisher was installed in the corridor of the school building. At the opening of the school year in September, twelve chair desks were delivered which were back ordered over a year ago. These chair desks were badly needed. The current budget did not permit payment of this item and consequently $120 of the amount requested in the budget under repairs is to take care of the payment of this equipment. At least another dozen desks of the same type should be purchased when funds are available.

In the estimated budget for the next fiscal year every effort has been made to keep the expenditures as low as possible and only items of absolute necessity have been taken into consideration. School costs have increased and there are several reasons why they will not be materially lessened in the immediate future. Teachers' salaries, conveyance, and high school tuition comprise the greater portion of the school budget. At the last session of the Legislature the minimum salary for certified teachers was fixed at $1,500. Although teachers' salaries are higher than ever

before, they are still below that of the average skilled employee. At the same session of Legislature the maximum high school tuition rate was increased from $125 to $150 per year per pupil. The state apportionment paid the town on teaching positions and high school tuition has increased somewhat, but the bulk of the costs must necessarily fall on the town. The full impact of these increases in cost will be felt this ensuing fiscal year since these laws became effective with the opening of school last September.

Your school committee has carefully considered the proposed budget for the ensuing year and has recommended that the sum of $12,120.00 be appropriated for all school purposes.

May I conclude by expressing to the members of the school committee, teachers, and citizens generally a very sincere appreciation for their helpful and loyal support of the Canaan schools.

Respectfully submitted,

WILLIAM G. SPRINGER,

Superintendent

School Report

FINANCIAL STATEMENT

Receipts

Raised by vote of town:		
For common schools including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 7,409.00	
For high school tuition	2,815.00	
		$10,224.00
Received from State:		
Apportionment for common schools	$ 3,430.15	
Equalization fund	1,300.00	
High school tuition	1,000.00	
		5,730.15
Miscellaneous receipts		11.50
Balance from 1946-47	$ 377.24	
(Less amount paid for clerk hire transferred to school account by request of auditor)	90.30	
		286.94
Total amount available		$16,252.59

Expenditures

Common Schools:		
Teachers' salaries	$ 5,926.30	
Fuel	195.75	
Janitor	331.50	
Conveyance	4,257.68	
Textbooks	528.50	
Supplies	468.06	
		$11,707.79
High School Tuition		4,512.69
Repairs		138.17
Medical Inspection		20.00
Total expenditures		$16,378.65
Overdraft, all school accounts		$ 126.06

COMMON SCHOOL ACCOUNT

Receipts

Town appropriation for common schools including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 7,409.00	
State school fund apportionment	3,430.15	
State equalization fund	1,300.00	
Miscellaneous receipts	11.50	
		$12,150.65
Less overdraft from 1946-47	$ 339.11	
(Plus amount transferred for clerk hire)	90.30	
		429.41
Total amount available for common schools		$11,721.24

Expenditures

Teachers:

Farrington Charles	$ 628.11	
Martha Reynolds	447.23	
Hilda Charles	369.39	
Florence Herrin	1,269.91	
Charles Archer	986.92	
Hazel Salsbury	885.87	
Josephine Priest	870.87	
Mrs. Guy Giles	31.65	
Treasurer of State, M.T.R.A.	162.67	
Treasurer of State, Employees' Retirement	136.00	
Pittsfield School Department	130.28	
Waterville Morning Sentinel	7.40	
		$ 5,926.30

Fuel:

Ambrose Wintle	$ 168.00	
Louis York	12.00	
Will Tuttle	4.75	
Olin Lord	4.50	
Grendall Greene	4.50	
S. W. Fitzgerald	2.00	
		$ 195.75

Janitor:

Will Tuttle	$ 288.00	
Ethel Brawn	37.50	
Herman Roberts	6.00	
		$ 331.50

Conveyance:

Lloyd Gower	$ 1,047.00	
Carl Strickland	900.00	
Harry Sanders	900.00	
W. J. Miller	900.00	
Lawrence Judkins	325.00	
Miles Carpenter, Insurance	160.30	
Will Tuttle	25.38	
		$ 4,257.68

Textbooks:

Scott, Foresman & Co.	$ 250.47	
Silver Burdett Co.	47.33	
Ginn & Company	34.00	
Macmillan Company	23.36	
Webster Publishing Co.	76.60	
Bobbs-Merrill Co.	5.37	
D. C. Heath & Co.	12.10	
American Book Co.	13.05	
Fred Tower Co.	10.00	
Allyn & Bacon	2.08	
J. L. Hammett Co.	12.56	
Lyons & Carnahan	41.58	
		$ 528.50

Supplies:

Gledhill Brothers	$ 60.40	
J. L. Hammett Co.	83.94	
Edward E. Babb & Co.	21.35	
Beckley-Cardy Co.	7.83	
Loring, Short & Harmon	24.06	
Central Maine Power Co.	35.00	
California Test Bureau	12.34	

Carl Larson	4.52	
Kenneth M. Holt	50.00	
Pittsfield School Department	44.34	
New England Tel. & Tel. Co.	38.53	
Eastern Fire Equipment, Inc.	21.00	
Herbert L. Palmer	11.75	
Bangor Daily News	1.50	
American Education Press	28.50	
Southard of Bangor	1.00	
Florence Herrin	22.00	
		$ 468.06

Total expenditures common school acct.	$11,707.79
Balance unexpended common school acct.	$ 13.45

EXPENDITURES SPECIAL ACCOUNTS

High School Tuition:

Town of Skowhegan, School Department	$ 4,030.68	
Clinton School Department	100.00	
Hartland Academy	319.50	
Waterville School Department	62.50	
		$ 4,512.69

Repairs:

J. L. Hammett Co.	$ 89.60	
Holt's General Store	6.01	
Farrington Charles	.50	
Wilbur Tuttle	4.16	
Vernon Gleason	3.00	
S. W. Fitzgerald	16.32	
Leon Richardson	2.00	
Edson I. Hunt	6.90	
Pittsfield Hdw. & Plumb. Co.	7.00	
Loring, Short & Harmon	2.68	
		$ 138.17

Medical Inspection:

E. D. Humphreys, M. D.	$ 20.00	
		$ 20.00
Total expenditures special accounts		$4,670.86
Total expenditures all school accounts ..		16,378.65
Overdraft all school accounts		126.06

SUMMARY OF ACCOUNTS

Items	Resources	Expend.	Balance	Overdraft
Common schools	$11,721.24	$11,707.79	$ 13.45	
High school tuition	4,220.08	4,512.69		$ 292.61
Repairs	194.27	138.17	56.10	
Medical Inspection	117.00	20.00	97.00	
Totals	$16,252.59	$16,378.65	$ 166.55	$ 292.61

SCHOOL ENROLLMENT — FEBRUARY 1, 1948

Teacher	1	2	3	4	5	6	7	8	Total
Charles Archer							14	13	27
Josephine Priest					13	18			31
Hazel Salsbury			13	21					34
Florence Herrin	11	14							25
Total									117

ROSTER OF TEACHERS

Name	Preparation	No. Yrs. Exp.	No. Yrs. Pres. Pos.	Salary
Charles Archer	Columbia University	6	½	$1,700.00
Josephine Priest	Aroostook Normal	7	½	1,500.00
Hazel Salsbury	Farmington Teach. Col.	17	½	1,500.00
Florence Herrin	Farmington Teach. Col.	10	2½	1,500.00

ESTIMATE OF SCHOOL BUDGET

For Year Ending February 15, 1949

Common School Items	Expended Yr. Ending Feb. 15, 1948	Est. Expend. Yr. Ending Feb. 15, 1949
Teachers' salaries	$ 5,926.30	$ 6,340.00
Fuel	195.75	236.00
Janitor	331.50	388.00
Conveyance	4,257.68	4,286.00
Textbooks	528.50	400.00
Supplies	468.06	500.00
	$11,707.79	$12,150.00

Estimated Resources Common Schools:		
Balance from 1947-48	$ 13.45	
State apportionment	3,200.00	
State equalization	830.00	
		4,043.45
Necessary town appropriation common schools		$ 8,107.00
High School Tuition:		
Estimated expenditures		$ 4,793.00
Estimated resources:		
State apportionment		1,000.00
Necessary town appropriation high school tuition		$ 3,793.00
Repairs:		
Estimated expenditures		276.00
Estimated resources:		
Balance from 1947-48		56.10
Necessary town appropriation for repairs		$ 220.00
Necessary town appropriation for all school purposes		$12,120.00

Report of Trustees of Canaan School District

Trustees of Canaan School District met at the home of 1st Selectman Chester Warren on November 17 and the following officers were elected:

Harry Jewell, President

Albert Holt, Treasurer

Edson I. Hunt, Clerk

Harry Jewell was selected for 1 year, Edson Hunt 2 years and Albert Holt for 3 years.

At a meeting February 9, 1948, it was voted to have the clerk write for by-laws and for a copy of the schedule of the lumber content of the new school building. These being obtained, we were ready to go to cutting and getting out the logs.

We hired Willard Richardson to cut and yard the logs at $12.00 per M and to save whatever pulp accumulated at $7.00 per cord.

At a meeting on February 16, it was decided to set the bond for Albert Holt at $3,000. at $3.50 per thousand and we went to Pittsfield and hired $3,000. to reimburse the town for the school lot and meet necessary expenses. Paid the town a check of $1,200.00 for the school lot.

Respectfully submitted,

EDSON I. HUNT, Clerk

Canaan School District

Report of Audit

1946-47 BUSINESS

February 3, 1948

Board of Selectmen
Canaan, Maine

Gentlemen:

The comments forming a part of an audit report, are required by statute to be printed in the annual town report and are, therefore, formal and as brief as circumstances warrant. Any recommendations, however, are considered pertinent and this letter is for the purpose of conveying them together with whatever additional information was obtainable.

We were not required to examine the investment of the Samuel Hubbard Fund principal, as the town is not the trustee. The interest of the town in respect to income benefits however, was not overlooked in view of the lack of clarity in the trustee's report. What should ordinarily be a very simple and routine verification of the income revealed unexpected information, as contained in a letter from the register of probate in Suffolk County, Massachusetts, a copy of which is enclosed; the last paragraph merits considerable thought. We would not wish to incur the cost of a copy of the will without your approval, but we will do so if instructed. We can only comment that the present trustee might tender his resignation, accompanied by an accounting of his trusteeship with a request that a Trust Company be appointed his successor, and further that his request be accompanied by concurrence of all beneficiaries that his report and petition is acceptable to them. It could be, that sometime the town would be spared the expense of a petition in equity on its' own behalf, which of course means further costs.

We are enclosing a copy of the School Bulletin, issued in January, 1946, which gives a good explanation of ministerial and school lands and what has happened to them in a considerable number of municipalities. We have been able to re-establish many records which were considered as lost by tracing recorded sales of these lands in the register of deeds. It was customary a century or so ago to name the sale price in the deed. We were

looking for the existence of such a fund on your town records but were not unmindful that the town has been divided in the past and the land set aside could have been located in the portion now another municipality. Due to the divisions and subdivisions of counties, there is no assurance we could find such a record at your county seat. We did not feel it advisable to incur the expense of a trip to examine the records in Lincoln County. There is, however, a provision requiring an annual appropriation, as set forth in Chapter 37, Section 24, of the 1944 Revised Statutes of Maine, as amended, whereever the fund is unaccounted for, but before stating definitely that your town must appropriate annually $45.00 a year, it must be proved that the land at one time set aside, was located within the present boundaries of your town.

We observed in your expenditures under support of poor, that Clarence Elliott was furnished cigarettes to the extent of $13.10. His other needs as paid for by the town was one doctor's call. This does not appear to be a proper use of town funds in the absence of expenditures for needs like food and clothing.

We have conferred with your superintendent of schools in regard to the omission of the true cost of teaching on each and every payroll. It is true that the missing amounts appeared as a lump sum just before the close of your books. I do not think that it is generally realized that the treasurer of the town is obliged to report to the Federal Government, a record of true earnings on a calendar basis, and deletion of a proportion of the earnings might force the treasurer to unintentionally make an inaccurate statement. We are sure this is a misunderstanding only, but I trust you can see the principle involved.

I wish to make clear the reason for carrying forward certain departmental balances. Certain parts of the municipal funds are obliged for future expenditure; for example, balances for education involving State allotments. The highway laws, in effect February 15, 1947, require that an appropriation equal to 2% of the cost of third class roads be made and expended, therefore, if not expended in any year the balance must be carried forward. In respect to your appropriation for third class maintenance, it is obviously in excess of requirements cited above, but this has been carried forward as it is considered available for transfer to the state aid construction account, for which provision was not made for matching the State funds. The overdraft from the state

aid construction, of $1,332.50, we especially wish you to clearly understand. The State has accepted the word of the town in all good faith, and this overdraft should be provided for by vote of the town. There must have been some misunderstanding, otherwise, the voters would not have refused, on two occasions, to provide for the 1946 appropriation. State funds would not have been available if the State had been advised in accordance with the vote of the town. There is no argument whatever why the town should not vote favorably, as it does not seem reasonable that the town can escape the liability now incurred. Contrary to what may be a general impression, a new tax levy in the amount of $1,332.50 may not be necessary in 1948 unless expenditures vastly exceed the amount available from third class maintenance during the current year. Although uncommon, a few municipalities do raise an excessive amount for third class maintenance in order to maintain a credit available to match State allotments, but the general custom is to vote directly for such matching. We have also carried forward the $1,200.00 used for the purchase of a school lot; in the computation of your total deficit, this has the effect of an asset. We did not have a sufficient basis, at the balance sheet date, for considering this as a receivable from the school district, but it is our understanding and belief that as soon as the school district begins to function as intended, this cash will be returned to the treasury.

It is difficult to express the results of our analysis, enclosed, of highway expenditures without the use of words which potentially carry more implication than intended in view of the system of accounting then in force. The unaccounted for expenditures, as listed by us, does not deny that other invoices can be found or that at one time they did exist. Based on the information made available to us, however, there are certain quite definite characteristics that stand out prominently.

Your town has had in effect for a period of time, and not confined to the year ended February 15, 1947 alone, a system of highway accounting which is inherently wrong in concept, and for the period examined in detail, this system was improperly handled. When a town official takes oath of office he agrees to uphold our constitution; he thereby agrees to uphold the acts of our legislature covering his office without the need of reciting such acts in detail. Under these acts a road commissioner must be bonded; he must render monthly statements of his expenditures (Chapter 84, Section 84, of the 1944 Revised Statutes of

Maine, as amended) and he has no right to over-expend tax levy except as provided by Statute, (Chapter 84, Section 81) or possibly in the case of unforeseen circumstances which would cause a road to be impassable (Chapter 84, Section 62). The selectmen, apparently, are jointly responsible for overdrafts of highway appropriations, as defined above. It should be observed that, under Chapter 84, Section 83, when and how appropriations shall be expended are clearly defined.

The "payroll" form used in your town is not in accordance with generally accepted practice and is definitely inadequate; in fact, it is not a true payroll form. It furnishes no protection to the road commissioner, the selectmen or the public. The substitution of hours worked to obtain reimbursement for cash outlay by any person employed by the town, is completely unsound. There was no evidence that such substitution for receipted invoices are reflected in fractional hours worked.

A list of unsupported highway expenditures could be misleading if not accompanied by further comment; the latter however, might appear to question the integrity of innocent parties, hence it is a difficult subject to record in writing. I earnestly request that it be considered as statistical information, completely unprejudiced in respect to persons and should be interpreted liberally.

The expenditure of $15,780.07 should be fully supported although it would be normal to find inconsequental errors due to computation. The amount which we have found unsupported however, exceeds the most liberal allowance that can be attributed to errors or inadequacy of the so-called payrolls. Included in the list are certain expenditures for gravel and other material, and a continued search for supporting invoices might reduce the total of this list to some extent. The list of number of parties involved is surprisingly long and it is not logical to assume that everyone would accept amounts not due to them; hence, poor accounting is indicated. The figures themselves do not reveal inconsistencies in respect to the payroll periods. We observed, however, that where large amounts were involved, there was a fairly consistent variance between payments and the time records. Your road commissioner had time involved in forty-five payroll periods but it was observed that very little time was charged for the first nineteen days of August. In the computation of the so-called payrolls, the proper rates of pay were generally

used although mistakes did occur, but this would appear to be a minor consideration. This is inexcusable of course, and should have been observed by the selectmen, if the customary form of true payroll had been in use. The most outstanding variance between time records and disbursements, occurred in the payroll periods beginning December 13, 1946 and continued to the close of the year.

Failure to include the use of the town truck in snow removal from State allotments caused an apparent loss of $441.23 in 1945-46 and an apparent loss of $169.85 in 1946-47; the years referred to meaning the snow removal season ending May 15th. It was observed that the mileage accepted by the State in which it shares cost of snow removal, namely 4.85 miles of state aid and 32.3 miles of town ways was the same for 1945-46 and 1946-47, although money had been expended for state aid construction and third class reconstruction during the summer of 1946. It, therefore, would be logical to expect that the mileage accepted by the State would be increased, as this new construction should have been at least fourteen feet in width. (See Chapter 20, Section 66, of the 1944 Revised Statutes of Maine, as amended.) It would be well to review the mileage which should be accepted by the State, although as I recall it application for increased mileage must be made before December 1 of each year.

The use of a town truck, for accounting purposes, should always be considered as hired equipment and placed upon the payroll as if hired. It is true that the town pays itself for the use of the truck, and although in some years an apparent profit may appear on your books, it is actually made up of what would otherwise be depreciation. Charges, for actual use of the truck, give a more accurate accounting for the expenditure of the pertinent appropriation. I wish to assure you that this manner of accounting for town owned equipment is a generally accepted procedure. A separate appropriation to operate the truck is at best only a guess at what the cost will be, and does not make good sense.

We found no evidence that the town had made recovery of Federal excise taxes on certain materials purchased by the town, or that such taxes were deducted at the proper source. A few of

the items for which the municipality is not subject to such taxes include the following:

Trucks, Trailers, Buses and Highway Tractors	5%
Electric Light Bulbs	20%
Gasoline	1½ cents per gal.
Lubricating Oil	6 cents per gal.
Tires	5 cents per lb.
Tubes	9 cents per lb.

Forms of exemption certificates are available, and in cooperation with the dealers in these materials, these taxes otherwise lost can be recovered or not included in the invoices to the town.

We sincerely wish you to feel that auditors do not assume directive authority over your acocunts or affairs. Suggestions or references made to legislative acts are presented solely for your study and consideration. We further wish to maintain contact with you at any time during the year by letter, telephone or by calling at our office, whenever any service can be rendered. We are confident that over a reasonable period of years an auditors' service, by reason of friendly consultation can more than repay for what may appear to be a necessary evil.

Very truly yours,

PAUL A. SMITH AND CO.

Public Accountants

By: W. C. Wheeler

(Exhibit A)

COMPARATIVE BALANCE SHEET
as at February 15, 1947 and February 15, 1946

GENERAL FUND

		Feb. 15, 1947		Feb. 15, 1946
Resources:				
Cash, Exhibit B		$ 82.94		$ 350.34
Tax Receivables:				
Uncollected Taxes, Sch. A-1	$ 769.60		$ 809.17	
Tax Liens, Sch. A-2	108.28		113.60	
		877.88		922.77
Tax Acquired Prop., Sch. A-3		214.65		100.00
Property Sales Receivable ..		30.00		150.00
Accts. Receivable, Sch. A-4 .		62.25		461.22
Total Resources		$1,267.72		$1,984.33

TRUST FUNDS

Resources: Sch. A-6		
Security Investments	$3,000.00	$3,000.00
Time Deposits	6,040.84	5,412.47
Due from General Funds	106.84	110.59
Total Resources	$9,147.68	8,523.06

	Feb. 15, 1947	Feb. 15, 1946
Obligations:		
Notes Payable, Sch. A-5	$8,600.00	$6,400.00
Due Governmental Agencies:		
U. S. Treasurer:		
Federal Income Tax	149.65	66.66
Due to Trust Funds	106.84	(a) 110.59
Total Obligations	$8,856.49	$6,577.25

Surplus:

Net Departmental Balances:

Forward, Exhibit D	1,297.94		282.66 (a)	
Net Deficit, Exhibit E.	6,290.83		4,875.58	
Total Net Deficit		7,588.77		4,592.92
Total Obligations and Net Deficit		$1,267.72		$1,984.33

TRUST FUNDS

Balances: Sch. A-7

Expendable Income	$1,097.68	$ 623.06
Principal	8,050.00	7,900.00
Total Balances	$9,147.68	$8,523.06

(a) Combine to equal $393.25, Exhibit D.

The complete report of the audit, as required by Chapter 80, Section 119, Revised Statutes of 1944, and amended by Chapter 84, Public Laws of 1945, is on file in the office of the Selectmen.

Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

ANNUAL REPORT

Canaan School . . . . . now under construction

CANAAN
MAINE

Eight miles East of Skowhegan. The original name was Wesserunsett. First settled in 1770. Incorporated the 57th town under its present name, June 18, 1788. In 1822, the present town of Skowhegan was set off. Bloomfield was formerly included in this township. Pop. 1940, 717.

YEAR ENDING FEBRUARY 15
1949

ANNUAL MUNICIPAL REPORT

of the Town of

CANAAN

MAINE

Year Ending February 15

1949

THE SKOWHEGAN PRESS

TOWN OFFICERS

ELECTIVE OFFICERS

Moderator—CLARENCE P. HILTON

Town Clerk and Treasurer
ELSIE SALSBURY

Selectmen, Assessors, and Overseers of the Poor
CHESTER L. WARREN WALTER CROMMETT
CARL STRICKLAND

School Committee
SELDEN W. FITZGERALD, term expires 1949
WILLIAM PAGE, term expires 1950
PLOOMIA E. JEWELL, term expires 1951

Superintendent of Schools—WILLIAM G. SPRINGER

Road Commissioner—MYLON SALSBURY

Collector of Taxes—NORMAN GOWER

Constables
J. HAROLD SALSBURY KENNETH A. BURRILL
HARRY E. JEWELL

Fire Wardens
CHESTER L. WARREN SCHUYLER C. BURRILL
BERTRAM W. NELSON

Fire Inspector—CHESTER L. WARREN

Fire Chief—ROBERT HAMILTON

Sexton—WILL D. TUTTLE

APPOINTIVE OFFICERS — 1948

Health Officer—CARLTON L. WENTWORTH

Board of Health

CARLTON L. WENTWORTH (term expires 1949)
EARL W. BEAN (term expires 1950)
LELAND JEWELL (term expires 1951)

Excise Tax Collector—CARLTON L. WENTWORTH

Ballot Clerks

ESTHER F. BEAN
ARLAND H. SMITH

Dog Constable—DANIEL FISH

Fence Viewers

DEANE SALSBURY
CARL FITZGERALD
EARL W. BEAN

Measurers of Wood and Bark

FULLER CROCKER
WALTER GOODRIDGE

Surveyors of Lumber

CARL STRICKLAND
EDSON I. HUNT

Sealer of Weights and Measures

WILLIAM WITHAM, Skowhegan, Maine, (term expires 1951)

Home Improvement Committee

CARLTON L. WENTWORTH (term expires 1949)
J. HAROLD SALSBURY (term expires 1950)
LELAND JEWELL (term expires 1951)

Town Attorney—ERNEST BUTLER

Fire Warden and Fire Inspector

CHESTER L. WARREN (S. W. Fitzgerald, resigned)

Auditor—State Department of Audit

Budget Committee for 1949

Cecil Lancaster, Chairman
Albert Holt, Secretary
Selden Fitzgerald
Harold Bean
Robert Hamilton
Raymon Wendell
Blin Strickland
Carlton Wentworth
Deane Salsbury

1948 Valuation and Assessment

	Land	Bldgs.	Total Real Est.	Personal	Total
Resident	$104,345	$122,075	$226,420	$ 45,945	$272,365
Non-resident	31,185	25,400	56,585	8,605	65,190
Totals	$135,530	$147,475	$283,005	$ 54,550	$337,550

Commitment

Total taxes assessed	$34,373.50	
Less 206 polls @ $3.00	618.00	
To be raised by property tax		$33,755.50
Total Valuation	$337,555.00	

$337,555.00 ÷ 1000 = $337.555 per mill.

$337.555 per mill x tax rate of 100 mills	$33,755.50
206 polls @ $3.00	618.00
Total commitment	$34,373.50
Supplemental taxes	36.00
Total charged to collector	$34,409.50
Interest	356.98
Total	$34,766.48

Warrant for Annual Town Meeting

To: J. Harold Salsbury, Constable of the Town of Canaan, County of Somerset,

Greeting:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Canaan qualified to vote in town affairs, to meet at the Town Hall in said town on the seventh day of March, A. D. 1949 at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To elect a moderator to preside at said meeting.

Art. 2. To attend to the reports of the several town officers and take such action thereon as may be desired.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Town Treasurer, Selectmen, and School Committee.

Budget Committee recommends: Same as last year.

Art. 4. To elect a Town Clerk, Town Treasurer, Selectmen, Assessors, Overseers of the Poor, and all other officers required by law to be chosen at this time.

Art. 5. To see if the town will vote to elect a Road Commissioner, and to elect said commissioner if the town so votes.

Budget Committee recommends: That the Selectmen appoint a Road Commissioner.

Art. 6. To see what the town will vote to pay the road commissioner, men, and equipment per hour.

Budget Committee recommends: That the Selectmen set wages with due regard to wages paid by the State.

Art. 7. To see if the town will vote to authorize the Selectmen, on behalf of the town, to sell, rent, or lease, the Nason Schoolhouse, the wood shed remaining on the old primary school lot, and the present Grammar School building as soon as it is no longer needed for school use and properly turned over to the town by the School Board and Superintendent of Schools.

Budget Committee recommend: That the Selectmen be authorized to sell Nason Schoolhouse and woodshed. Pass rest of article.

Art. 8. To see if the town will vote to authorize the Selectmen, on behalf of the town, to assign any or all unexpired tax mortgage liens.

Budget Committee recommends: Yes.

Art. 9. To see if the town will vote to adopt the following method for the collection of taxes for 1949.

a. 2 per cent discount on taxes paid on or before July 5, 1949.

Budget Committee recommends: Yes.

b. The 1949 assessment to be committed to the collector on or before May 15th, 1949 unless delayed by State and County tax warrants.

Budget Committee recommends: Yes.

c. All taxes to become due and payable Sept. 1, 1949.

Budget Committee recommends: Taxes to be due and payable upon presentation of tax bill.

d. The collector must settle with the town to within $1,500.00 of the commitment on Feb. 15, 1950 or forfeit his commission for collecting.

Budget Committee recommends: Yes.

e. The collector must settle in full on Feb. 15th, 1951.

Budget Committee recommends: Yes.

f. Interest at the rate of 6 per cent on all taxes remaining unpaid on Sept. 1, 1949.

Budget Committee recommends: All persons who do not pay taxes on or before December first, 1949, shall be charged 6% (per annum) interest, which shall be retroactive to September first, 1949.

Art. 10. To see if the town will vote to elect or authorize the moderator to appoint a committee of three to inquire into and investigate the possibilities of adopting the town agent form of government and to report at the next annual town meeting.

Budget Committee recommends: Pass.

Art. 11. To see if the town will vote to appropriate the sum of $200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with Revised Statutes, Chapter 32, Section 54.

Budget Committee recommends: Pass.

Art. 12. To see if the town will vote to authorize the Selectmen to procure temporary loan or loans in anticipation of taxes for the purposes of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the current municipal year by taxes.

Budget Committee recommends: Yes.

Art. 13. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they deem advisable, and to execute quit-claim deeds without covenant for such property.

Budget Committee recommends: Yes.

Art. 14. To see whether or not the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Budget Committee recommends: Yes.

Art. 15. To see what sum of money the town will vote and raise for current expenses for the ensuing year.

Budget Committee recommends: $1,000.00.

Art. 16. To see what sum of money the town will vote and raise for Town Officers' salaries for the ensuing year.

Budget Committee recommends: $1,400.00.

Art. 17. To see what sum of money the town will vote and raise to provide bonds for the treasurer, tax collector, excise tax collector, and road commissioner.

Budget Committee recommends: $38.00.

Art. 18. To see what sum of money the town will vote and raise for the care and storage of the fire engine and purchase of equipment for the ensuing year.

Budget Committee recommends: $1,000.00.

Art. 19. To see what sum of money the town will vote and raise for the lighting of streets for the ensuing year.

Budget Committee recommends: $210.00.

Art. 20. To see what sum of money the town will vote and raise for the repair of roads and bridges for the ensuing year.

Budget Committee recommends: $1,000.00.

Art. 21. To see if the town will vote to authorize the Selectmen to use the automobile excise tax for 1949 for the repair of roads and bridges.

Budget Committee recommends: Yes.

Art. 22. To see what sum of money the town will vote and raise to cut grass and bushes beside the improved gravel roads in town under the provisions of Chapter 334, Public Laws of 1945.

Budget Committee recommends: $150.00.

Art. 23. To see what sum of money the town will vote and raise for the breaking of roads when obstructed by snow for the ensuing year.

Budget Committee recommends: $1,500.00.

Art. 24. To see what sum of money the town will vote and raise for the repair and maintenance of the two town trucks and snowplows for the ensuing year.

Budget Committee recommends: $750.00.

Art. 25. To see if the town will vote to authorize the Tax Assessors to adopt the following:

a. To give three years free taxes on buildings to any person or persons buying land and erecting buildings having a minimum valuation of $500.00.

b. To give three years free taxes on buildings to any person erecting new buildings having a minimum valuation of $500.00 on their own land. (This exemption is to apply to the new buildings only).

c. To give five years free taxes on buildings to any manufacturing concern who buys or builds in Canaan, and carries on a business regularly employing 15 or more persons.

d. The free tax period shall begin on April 1st following the completion of buildings, or the beginning of operations if a manufacturer.

The above program, in conjunction with the new school which is expected to be ready for the 1949 fall term, is intended to invite new families and business into town.
In all cases the decision of the Tax Assessors shall be final.

Budget Committee recommends: Yes.

Art. 26. To see what sum of money the town will vote and raise for the maintenance of State and State aid highways during the ensuing year, within the limits of the town under the provisions of Section 18, Chapter 28 of the Revised Statutes of 1930.

Budget Committee recommends: $925.00.

Art. 27. To see what sum of money the town will vote and raise for the maintenance of improved third class roads under the provisions of Section 52, Chapter 20, of the Revised Statutes of 1944.

Budget Committee recommends: $500.00.

Art. 28. To see if the town will vote and raise one and one-half units (being the sum of $799.50) for State Aid road construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20, of the Revised Statutes of 1944, as amended.

Budget Committee recommends: $799.50.

Art. 29. To see what sum of money the town will vote and raise for the maintenance of special resolve roads.

Budget Committee recommends: $50.00.

Art. 30. To see what sum of money the town will vote and raise for the cutting of bushes on unimproved roads.

Budget Committee recommends: $100.00.

Art. 31. To see what sum of money the town will vote and raise for support of Town Poor for the ensuing year.

Budget Committee recommends: $500.00.

Art. 32. To see what sum of money the town will vote and raise for the care of dependent children for the ensuing year.

Budget Committee recommends: Pass.

Art. 33. To see what sum of money the town will vote and raise for Mothers' Aid for the ensuing year.

Budget Committee recommends: $700.00.

Art. 34. To see what sum of money the town will vote and raise for the support of Common Schools for the ensuing year.

No action.

Art. 35. To see what sum of money the town will vote and raise for High School Tuition for the ensuing year.

No action.

Art. 36. To see what sum of money the town will vote and raise for the support of library; including rent, librarian's salary, and fuel.

Budget Committee recommends: $150.00.

Art. 37. To see what sum of money the town will vote and raise for the care of cemeteries for the ensuing year.

Budget Committee recommends: $100.00.

Art. 38. To see what sum of money the town will vote and raise for Memorial Day.

Budget Committee recommends: $75.00.

Art. 39. To see if the town will raise and appropriate $50.00 for Public Health Nursing in Canaan. Said sum to be expended by the State Bureau of Health, for local service.

Budget Committee recommends: Yes.

Art. 40. To see if the town will vote and raise $20.00 to be expended for material for the inoculation of all children under 12 years of age, and booster doses for children that have already been inoculated.

Budget Committee recommends: Yes.

Art. 41. To see what sum of money the town will vote and raise to pay as interest on temporary loans for the ensuing year.

Budget Committee recommends: $200.00.

Art. 42. To see what sum of money the town will vote and raise to cut bushes and clean up the back side of the Fairview cemetery.

Budget Committee recommends: $100.00.

Art. 43. To consider, and act upon any other business.

The Selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hand and seal this 15th day of February A. D. 1949.

(Signed) CHESTER L. WARREN

WALTER CROMMETT

CARL STRICKLAND

Selectmen of Canaan

Treasurer's Report

By cash on hand	$ 400.52
By cash received:	
First National Bank of Pittsfield, temporary loans	12,000.00
Edith Bean, reimbursement for tax bills and envelopes	8.90
Carlton Wentworth, excise tax	2,438.47
U. S. Treas., interest on cemetery trust fund	75.00
Cemetery Trust Fund	600.00
Chester Warren, sale of stove	1.00
Wilbur Tuttle, plowing driveway	1.00
Tax Liens for 1946, 1947	2,119.64
Canaan Garage, error	8.33
Town Clerk, dog licenses	138.00
Withholding tax	394.10
Herbert Simonds, payment on James Boyd property	25.00
Wm. Philbrick Co., cancellation of Cooley insurance policy	8.45
Stop payment on check	9.36
C. M. Archer, school fund	1.40
Teachers' Retirement Fund	191.19
Joe Willette, cemetery lot	10.00
Alvin Goodridge, error on payroll No. 38	11.05
Claude Thornton, use of fire pumper	2.50
Kenneth Gerry, sale of engine	35.00
Albert Holt, sale of adding machine	30.00
Skowhegan Savings Bank, cemetery deposits	104.50
State, Library Stipend	14.00
Bank Stock tax	20.85
Equalization fund	830.00
Town road improvement	1,507.92
State school fund	4,792.94
Dog license refund	90.28
R. R. & Tel. tax	7.45
State aid road	1,599.00
Snow removal	1,462.08
Third class reconstruction	452.74

Poor	771.68	
Depositors Trust Co., trustees S. F. Hubbard fund	476.74	
Cecil M. Lancaster, c/o George Goodridge property	373.84	
Edith Bean, coll. 1947 taxes	189.29	
Edith Bean, coll. 1947 taxes, 1947 abatements	87.02	
Norman Gower, coll. 1948 taxes	33,173.67	
Norman Gower, coll. discount for 1948	213.06	
Norman Gower, coll. abatements for 1948	163.50	
		$64,839.47
To cash paid, 42 warrants		61,153.74
Cash on hand February 16, 1949		$ 3,685.73

ELSIE L. SALSBURY, Treasurer

Summary of Unexpended Balances and Overdrafts

	Appropriation	Overdraft	Unexpended Balance
Current Expenses	$ 1,000.00	$	$ 275.42
Officers' Salaries	1,400.00	34.00	
Officers' Bonds	35.00	2.50	
Fire Department	1,000.00	63.15	
Street Lights	209.00		1.40
Roads and Bridges	4,938.47		397.14
Cutting Grass and Bushes, Improved	240.00		5.65
Cutting Bushes, Unimproved	100.00		6.25
Snow Removal	2,973.13		1,177.59
Town Truck and Snowplows	1,000.00	3.01	
State & State Aid Maintenance	900.00	24.20	
3rd Class Maintenance	730.42	16.55	
Betterment (Special 3rd Cl.)	726.58		239.08
State Aid Construction	2,399.00	223.14	
Special Resolve Maintenance	50.00		8.60
Re-tar Easy Street	150.00		1.19
Town Poor	300.00	406.34	
Dependent Children	600.00		600.00
Mothers' Aid	700.00	1.50	
Common Schools	12,864.79		316.97
Repairs (Trans. from school account)	120.00	43.38	
High School Tuition	4,623.00	516.89	
Library (salary, rent, fuel)	175.00		28.73
Care of Cemeteries	100.00		8.18
Memorial Day	50.00		
Public Health Nursing	50.00		
Inoculation of Children	25.00		9.52
Interest	300.00		95.58
Note on Snowplow equipment	1,500.00		
Canaan School District	2,000.00		
State Tax	2,655.43		
County Tax	527.04		
Overlay	1,530.03		
Town Road Improvement	1,734.19	150.39	

School Repairs		43.38	
Medical Inspection			97.00
Care of Village Cemeteries (Hubbard Fund)	127.68	47.56	
		$ 1,575.99	$ 3,268.30
Net unexpended balance			$ 1,692.31

General Government

CURRENT EXPENSES

Appropriation	$ 1,000.00	
Miscellaneous receipts (see Treasurer's report)	321.77	
Total available		$ 1,321.77
Paid:		
Central Maine Power Co., town hall lights	$ 12.00	
Lawrence Judkins, repairs, town hall	9.50	
Marks Printing House, supplies	62.70	
Edith Bean, cost for Tax Liens	74.25	
Independent-Reporter, town reports	195.50	
Mansur's Stationery, adding machine and supplies	172.82	
Wm. Philbrick, insurance town hall	30.08	
First Natl. Bank of Pittsfield, check books	8.50	
Depositors Trust Co., bank charge	1.70	
First Nat'l Bank of Pittsfield, bank charge	20.34	
Harold Bean, Postmaster, deposit on 500 stamped envelopes	3.18	
Chester Warren, telephone, postage and express	33.70	
Fire Payroll No. 1, Richardson fire	76.80	
Holt's General Store, supplies for town hall	12.49	
State Dept. of Audit, audit of 1947 books	147.84	
Chester Warren, painting town garage and roof	113.45	
Maine Municipal Assn., annual service charge	30.00	
Elsie Salsbury, postage	25.75	
Chester Warren, justice fees	1.75	
Robert Hamilton, fighting fire	4.00	
Clayton Eames, deeds and assignments	7.00	
Carlton Ames, overcharge on 1947 tax lien	1.00	
Wilfred Michaud, overcharge on 1947 tax liens	2.00	
		$ 1,046.35
Unexpended balance		$ 275.42

OFFICERS' SALARIES

Appropriation		$ 1,400.00

Expended

Chester Warren, first selectman	$ 400.00	
Walter Crommett, second selectman	78.00	
Carl Strickland, third selectman	78.00	
Elsie Salsbury, clerk and treasurer	110.00	
Ploomia Jewell, school committee	15.00	
Selden Fitzgerald, school committee	15.00	
William Page, school committee	15.00	
William Springer, superintendent	269.35	
Norman Gower, tax collector	397.45	
Edith Bean, 1947 collector	1.70	
Esther Bean, ballot clerk	9.00	
Mabel Foster, ballot clerk	3.00	
Arland Smith, ballot clerk	3.00	
Ernest Butler, town attorney	10.00	
Clarence Hilton, moderator	4.50	
		$ 1,434.00
Overdraft		$ 34.00

OFFICERS' BONDS

Appropriated		$ 35.00

Expended

Excise Tax Collector	$ 5.00	
Tax Collector	12.00	
Road Commissioner	10.00	
Treasurer	10.50	
		$ 37.50
Overdraft		$ 2.50

STREET LIGHTS

Appropriation	$ 209.00
Paid Central Maine Power Co.	207.60
Unexpended balance	$ 1.40

FIRE DEPARTMENT

Appropriation	$ 1,000.00	
Canaan Garage (error)	8.33	
Claude Thornton, pumping well	2.50	
Kenneth Berry, old fire truck motor	35.00	
Total available		$ 1,045.83

Expenditures

Carl Wentworth	$ 20.69	
Justin McCarthy Co.	25.88	
Crosby & Siegars Inc.	491.35	
D. B. Smith Co.	2.06	
Koehler Mfg. Co.	9.35	
Cross Hardware Co.	6.35	
Canaan Garage	52.57	
Friend Motor Sales	346.70	
C. Hollis Lane	32.00	
Clark's Service Station	1.33	
Chester Warren	12.50	
Lawrence Judkins	24.00	
Robert Hamilton	14.20	
Rose Jewell, rent (paid to Jan. 21, 1949)	70.00	
		$ 1,108.98
Overdraft		$ 63.15

ROADS AND BRIDGES

Appropriation	$ 2,500.00	
Excise tax	2,438.47	
Total available		$ 4,938.47
Expended		$ 4,541.33
Unexpended balance		$ 397.14

CUTTING GRASS & BUSHES—IMPROVED ROADS

Appropriation	$ 240.00
Expended	234.35
Unexpended balance	$ 5.65

CUTTING BUSHES—UNIMPROVED ROADS

Appropriation	$ 100.00
Expended	93.75
Unexpended balance	$ 6.25

SNOW REMOVAL

Appropriation	$ 1,500.00	
From State	1,462.08	
From Alvin Goodridge (error)	11.05	
Total available		$ 2,973.13

Expended

Snow removal	$ 892.86	
Sanding	613.08	
Snow fence	289.60	
Total spent		$ 1,795.54
Unexpended balance		$ 1,177.59

TOWN TRUCK

Appropriation	$ 1,000.00
Expended	1,003.01
Overdraft	$ 3.01

RE-TAR EASY STREET

Appropriation	$ 150.00
Expended	148.81
Unexpended balance	$ 1.19

SPECIAL RESOLVE MAINTENANCE

Appropriation	$ 50.00
Expended	41.40
Unexpended balance	$ 8.60

TOWN ROAD IMPROVEMENT

Expended	$ 1,658.31
Received from State	1,507.92
Overdraft	$ 150.39

STATE AID CONSTRUCTION

Town appropriation	$ 800.00	
State appropriation	1,599.00	
Total available		$ 2,399.00
Expended		2,622.14
Received from State		1,599.00
Overdraft		$ 223.14

THIRD CLASS MAINTENANCE

Appropriation	$ 957.00	
Transferred to "Betterment"	226.58	
Total available		$ 730.42
Expended		746.97
Overdraft		$ 16.55

STATE AND STATE AID MAINTENANCE

Appropriation	$ 900.00
Expended	924.20
Overdraft	$ 24.20

"BETTERMENT MONEY"

Appropriated by State	$ 500.00	
Transferred from 3rd Class Maintenance	226.58	
Total available		$ 726.58
Expended	$ 440.24	
Received from State	452.74	
Unexpended (cash) balance		$ 239.08

PRESCOTT FREE LIBRARY

Appropriation:		
Salary	$ 90.00	
Rent	50.00	
Fuel	35.00	
Stipend	14.00	
		$ 189.00
Expended:		
Salary	$ 90.00	
Rent	50.00	
Fuel	6.27	
Stipend	14.00	
		$ 160.27
Unexpended balance		$ 28.73

CARE OF CEMETERIES

Appropriation	$ 100.00
Expended	91.82
Unexpended balance	$ 8.18

MEMORIAL DAY

Appropriation	$ 50.00
Expended	50.00

PUBLIC HEALTH NURSING

Appropriation	$ 50.00
Paid State Bureau of Health	50.00

TOWN POOR

Appropriation		$ 300.00
Expended:		
Frank Hart	$ 33.00	
Dorothy Rowe	41.45	
Eugene Davis	35.00	
Transients	17.50	
Charity Necessities (C.T.)	442.25	
Charity Necessities (J.W.)	4.00	
*Harry Henderson	111.14	
Vivian Lindsey	22.00	
		$ 706.34
Overdraft		$ 406.34

* See Accounts Receivable.

STATE POOR

Paid for:		
Harry Henderson	$ 111.14	
Charity Necessities (R.H.L.)	216.91	
Herbert Simonds	303.03	
Gardner Bowley	107.50	
Harry and Clarence Phelps	452.26	
Eva Duplissis	10.00	
	$ 1,200.84	
Feb. 16, 1948, balance due from State	180.99	
	$ 1,381.83	
Transferred Henderson to Town Poor (Hartland)*	111.14	
Due from State	$ 1,270.69	
Received from State	765.78	
	$ 504.91	
Rent of Town Property to Paupers	50.00	
*Balance due from State		$ 554.91

* See Accounts Receivable.

MOTHERS' AID

Appropriation		$ 700.00
Expended:		
Fannie Corson	$ 472.50	
Dorothy Rowe	229.00	
		$ 701.50
Overdraft		$ 1.50

AID TO DEPENDENT CHILDREN

Appropriation	$ 600.00
Expended	00.00
Unexpended balance	$ 600.00

SAMUEL F. HUBBARD FUND

(Depositors Trust Co., Augusta, Trustees)

Care of Village Cemeteries:		
Received		$ 127.68
Paid		175.24
Overdraft		$ 47.56
Home Improvement Prizes:		
Received		$ 40.78
Paid: 1st—Charles Dickey	$ 20.39	
2nd—Alton Rolfe	12.23	
3rd—Ethel Feeney	8.16	
		$ 40.78
Canaan Village Improvement:		
Balance	$ 182.38	
Received for 1948	42.55	
Total now available		$ 224.93*

* Deposited in Skowhegan Savings Bank, Account No. 46574.

Library Books:

Received for 1948	$ 42.56	(clause 13-B)	
Received for 1948	40.79	(clause 14-A)	
Total received			$ 83.35
Paid Prescott Free Library			$ 83.35

SPECIAL ASSESSMENTS

Canaan School District	$ 2,000.00	
State Tax	2,655.43	
County Tax	527.04	
Overlay	1,530.03	
Dog Tax (66M, 12F, 22SF)	138.00	
		$ 6,850.50
Paid		$ 6,850.50

TEMPORARY LOANS

Received	$12,000.00
Paid	$12,000.00

TO PAY ON OUTSTANDING NOTES
(Snowplow Equipment)

Total notes outstanding	$ 1,500.00	
Appropriation		$ 1,500.00
Paid Depositors Trust Co.		1,500.00
Balance		none

INTEREST

Appropriation	$ 300.00
Expended	204.42
Unexpended balance	$ 95.58

COMMON SCHOOLS

Feb. 16, 1948, balance	$ 13.45	
Appropriation	8,227.00	
Received from State	3,792.94	
Equalization fund	830.00	
Received from Chas. Archer	1.40	
Total available		$12,864.79
Expended		$12,547.82
Unexpended balance		$ 316.97

HIGH SCHOOL TUITION

Town appropriation	$ 3,793.00	
Received from State	1,000.00	
Total available		$ 4,793.00
Expended		5,309.89
Overdraft		$ 516.89

SCHOOL REPAIRS

1947 balance	$ 56.10	
Transferred from Common School account	120.00	
Total available		$ 176.10
Expenditures		219.48
Overdraft		$ 43.38

MEDICAL INSPECTION

1947 balance	$ 97.00
Expenditures	none
Unexpended balance	$ 97.00

INOCULATION OF CHILDREN

Appropriation	$ 25.00
Expended	15.48
Unexpended balance	$ 9.52

CANAAN SCHOOL DISTRICT

Appropriation	$ 2,000.00
Paid	2,000.00

TEACHERS' RETIREMENT

Received to Dec. 31, 1948	$ 128.12
Paid	128.10
Balance	$ .02
Received Jan. 1 to Feb. 15, 1949	63.07
To Statement	$ 63.09

WITHHOLDING TAX PAYABLE

Jan. 1 to Feb. 16, balance	$ 114.20	
Withheld Feb. 16 to Dec. 31, 1948	353.75	
Total		$ 467.95
Paid Collector of Internal Revenue		467.95
Withheld from Jan. 1 to Feb. 15, 1949	$ 46.25	
To Statement		$ 46.25

EXCISE TAX, 1948-49

Received	$ 2,438.47
Transferred to Roads and Bridges	2,438.47

1947 TAXES — Edith Bean, Collector

Balance uncollected		$ 1,404.70
Liens	$ 1,128.39	
Cash	189.29	
Written off (abatements)	87.02	
		$ 1,404.70
Balance due from Collector		none

1948 TAXES — NORMAN GOWER, Collector

Commission 12 Mills

Property tax	$33,755.50	
206 polls @ $3.00	618.00	
Supplementals	36.00	
Interest	356.98	
	$34,766.48	
Refund of interest (credit)	5.72	
Total charged to Collector		$34,760.76
Paid Town Treasurer (inc. abatements)		33,550.23
Balance due Town		$ 1,210.53

1947 TAX LIENS (Recorded Mar. 8, 1948)

($1,128.39 plus costs and interest)

Received from:		
Carlton Ames	$ 43.24	
Clifford Glidden	9.40	
Elvyn Hoyt	112.80	
Ernest Haseltine	84.85	
Wilfred Michaud	56.40	
Lydia Reardon	94.00	
Willard Richardson	56.40	
Eva Simonds	21.15	
Norma Staples	49.90	
Phoebe Shepard (heirs)	94.00	
Edith Hart	32.90	
Cecil Lancaster (Geo. Goodridge property)	101.05	
Carlton Ames	28.20	
Assignment of Tax Liens:		
Geo. Goodridge to Cecil Lancaster	2.35	
Geo. Goodridge to Cecil Lancaster	9.40	
Total		$ 796.04

REMAINING LIENS (Expire Sept. 8, 1949)

Kenneth Austin	$ 37.60	
Kenneth Austin	9.40	
Gardiner Bowley (T.P.)	66.80	
Harry Cyr	28.20	
Harry Cyr	9.40	
Leigh Chase	11.75	
Raymond Lombard	23.50	
Geo. Lambert heirs	4.70	
Willard Richardson	141.00	
Total		$ 332.35

1946 TAX LIENS

Received from (before expiration):		
Elvyn Hoyt	$ 96.00	
Phoebe Shepard (heirs)	80.00	
		$ 176.00

TAX ACQUIRED PROPERTY (on 1946 Liens)

Gardiner Bowley	$ 64.00	
Linwood Eastman	10.00	
Edith Hart and Ethel Davenport	28.00	
George Goodridge	39.60	
		$ 141.60

SALE OF TOWN PROPERTY
(Including Costs and Interest)

George Goodridge (home farm)	$ 355.62	
Edith Hart and Ethel Davenport	71.76	
James Boyd place (sale cancelled)	25.00	
		$ 452.38

CEMETERY TRUST FUNDS

Received for perpetual care	$ 600.00	
Interest on savings accounts	132.43	
Interest on War Bond accounts	75.00	
		$ 807.43
Interest expended on lots:		
From savings accounts	$ 55.25	
From War Bond accounts	49.25	
		$ 104.50
Balance as of Feb. 15, 1949 (principal and interest)		$10,149.59
War Bond interest account:		
Feb. 16, 1948, balance	$ 119.34	
Received	75.00	
		$ 194.34
Expended on lots		49.25
Feb. 15, 1949, balance		$ 145.09

ACCOUNTS RECEIVABLE

Town of Hartland (Harry Henderson account)	$ 111.14	
State of Maine (State poor)	554.91	
State of Maine (snow removal)	611.56	
James O. Thurston (pumping well)	2.50	
Benjamin Fitzgerald (tuition)	60.00	
Carl Avery (tuition)	60.00	
Raymond Murray (tuition)	10.00	
Ruth Fischer (tuition)	13.36	
		$ 1,423.47

FINANCIAL STATEMENT

Assets

Cash on hand	$ 3,685.73	
1948 unpaid taxes (due town)	1,210.53	
Accounts receivable	1,423.47	
1947 tax liens	332.55	
Tax acquired property	141.60	
School Department (net overdraft)	146.30	
		$ 6,940.18

Liabilities

Withholding tax	$ 46.25	
Teachers' retirement	63.09	
Net Surplus	6,830.84	
		$ 6,940.18

NET GAIN

Outstanding notes Feb. 16, 1948	$ 1,500.00	
Net Surplus, Feb. 15, 1949	6,830.84	
Net Gain for the year		$ 8,330.84

Respectfully submitted,

CHESTER L. WARREN

WALTER CROMMETT

CARL STRICKLAND

Selectmen of Canaan

Tax Collector's Report, 1948

NORMAN GOWER, Collector

Commission for Collecting, 12 Mills on a Dollar

Commitment	$34,373.50	
Supplemental taxes	36.00	
Interest	356.98	
	$34,766.48	
Refund of interest (credit)	5.72	
Total charged to Collector		$34,760.76
Paid Town Treasurer (taxes)	$33,290.23	
Paid Town Treasurer (cash)	260.00	
Total		33,550.23
Balance due Town		$ 1,210.53
Unpaid taxes	$ 1,470.53	

DELINQUENT TAXES

Resident

Carlton Ames	$ 85.00
Charles Archer	84.00
Gardner Bowley	15.50
Theo Chadbourne	3.00
Harry Cyr	43.00
Maud Dodge	22.50
Robert Gagnon	160.00
Jessie Holt	10.00
Jessie Holt, Jr.	3.00
Charles Hilton	5.00
Elvin Hoyt	172.00
Carl Jacobs	3.00
Hiram Judkins	3.00
Del Leighton	43.00
George Lambert, heirs	5.00

Benjamin Lyons	3.00	
Bernard Lewis	3.00	
Willard Miller	55.00	
Helen Morrison	65.00	
Glen Myers	4.00	
William Reardon	3.00	
Willard Richardson	225.00	
Claude Ramsdell	134.50	
Arthur Sabins	83.00	
Carlton Ames	5.00	
Ivan Staples	7.50	
Herbert Simmonds	3.00	
Non-Resident		
Earl Besse, Jr.	50.00	
Charles Beach	2.50	
Julia Holt	5.00	
Jenny Gas Co.	20.00	
Elsie Loberg	10.12	
Blanche Ogden	15.00	
Grace Swanson	110.00	
		$ 1,470.53

ABATEMENTS

Ruby Lyons, property overvalued	$ 2.50	
Walter Lyons, property overvalued	2.50	
Harry Walker, town property	5.00	
Socony Vacuum Oil Co., no gas pumps	20.00	
George Goodridge, poverty	12.00	
Arthur Davis, veteran receiving partial disability	3.00	
Gardiner Bowley, town property	80.00	
Herbert Simmonds, town property	10.00	
Ralph Burrill, over 75	3.00	
Lloyd Gower, Jr., not 21	3.00	
Abbott Estes, no radio	1.00	
Olin Lord, over 75	3.00	
Mildred Dixon, soldier's widow	5.00	
Guy Goodridge, deceased	3.00	
John Walker, over 75	3.00	
Robert Williams, paid excise tax	7.50	
		$ 163.50

Tax Collector's Report, 1947

EDITH M. BEAN, Collector

Commission for Collecting, 9 Mills

Due on 1947 taxes		$ 1,404.70
Paid treasurer	$ 1,317.68	
Abatements	87.02	
		$ 1,404.70

ABATEMENTS

Kenneth Austin, poverty	$ 60.16	
George Goodridge, poverty	14.28	
Harry Henderson, left town	9.58	
Harry Wood, unknown	3.00	
		$ 87.02

Financial Report of Canaan School District

RECEIPTS

1948			
Feb. 15	Loan from First Nat'l Bank of Pittsfield	$ 3,000.00	
Oct. 9	Pulp cut on Schoolhouse lot	33.75	
1949			
Feb. 5	From Town of Canaan	2,000.00	
			$ 5,033.75

EXPENDITURES

Purchase of Schoolhouse lot	$ 1,200.00	
Bond for Treasurer	12.00	
Willard Richardson for cutting and yarding 22,000 feet logs	264.00	
Willard Richardson for cuting and yarding 3 cords pulp	21.00	
Porter Chadbourne for cutting bushes	56.25	
Porter Chadbourne for burning brush	7.50	
E. I. Hunt for sawing 19,490 feet lumber (includes hauling, planing and sticking)	389.80	
E. I. Hunt for cleaning logs	97.45	
Interest to Bank on loan	60.00	
Bank (on loan)	2,000.00	
Bank check service charge	.30	
	$ 4,108.30	
Cash in Bank Feb. 15, 1949	925.45	
		$ 5,033.75

LIABILITIES

Balance as of Feb. 15, 1948 (note)	$ 3,000.00	
Paid Bank	2,000.00	
Balance Feb. 15, 1949 (note)		$ 1,000.00

ACCOUNTS RECEIVABLE

Willard Richardson (overpayment on cutting logs)	$ 30.12

The job of building the new school has been awarded to Ivory Burrill. No definite price on wages has been set as yet.

Respectfully submitted,

HARRY JEWELL, President

EDSON HUNT, Clerk

ALBERT HOLT, Treasurer

Trustees

Prescott Free Library

FINANCIAL STATEMENT

(Trustees: Edson Hunt, Selden Fitzgerald, Bernard Fitzgerald)

(Not available at this time)

Report of Superintendent of Schools

To the Superintending School Committee
and Citizens of Canaan:

I herewith submit my annual report as superintendent of the public schools of Canaan.

Changes in the teaching staff during the past year have occurred in the upper grades. Mr. Robert Payden was employed to fill the position of principal left vacant by the resignation of Mr. Charles Archer. Mrs. Virginia Spaulding succeeded Mrs. Josephine Priest as teacher of the fifth and sixth grades. However, Mrs. Spaulding resigned two weeks after the opening of school, and she was in turn replaced by Mrs. Margery Campbell.

Although the above positions were open early in the summer, it was not possible to fill them until a late date, thus causing the postponement of the opening of school by a week in September. The town was asked to authorize an overdraft in the school account, should the need arise, in order to pay a higher salary to procure a principal. This difficulty in obtaining certified teachers for the upper grades seemed to be due chiefly to the shortage of teachers, coupled with the amount of salary offered and the working conditions under which two teachers and four grades were required to share one classroom.

School enrollment is increasing steadily in practically every community, thereby creating additional teaching positions. Because of this, and the fact that there are not a sufficient number of trained teachers to fill existing vacancies, it becomes a serious problem to fill positions unless salaries and working conditions are such as to attract candidates. It has been estimated that there will be as many as 1,600 vacancies in the state next fall, and that less than 200 trained teachers will be available from the normal schools to help fill them. Mr. Ladd, Commissioner of Education, is well aware of the critical situation facing the education of the youth of the state, and he is doing everything possible to help bring about a solution of the problem. Bills have been prepared for legislature proposing that laws be enacted that will increase state subsidies to towns, assist financially in schoolhouse construction, and make the teaching profession more attractive to worthy prospective teach-

ers. It is sincerely hoped that the legislature will take definite measures upon these important issues.

The Canaan teachers are all working to the best of their ability for the welfare of the pupils under very difficult conditions. This is particularly evident with the upper grade teachers. A glance at the enrollment chart will show that Mr. Payden and Mrs. Campbell have a total of sixty-six pupils in one room. Such an arrangement imposes a severe handicap on the teachers, as well as creating an extremely undesirable situation for the pupils. It is for the children that the schools are operated, and it is imperative that better housing facilities be provided for them. The need is indeed urgent, and we are hopeful that construction on the new building will get underway as early as possible so that it may be ready for occupancy next fall.

There has been a marked improvement in the type of conveyance equipment used to transport the pupils. The town owned bus body previously drive by Mr. Carl Strickland had outlived its usefulness, and Mr. Strickland personally financed the purchase of a modern all steel bus to use on his route. Mr. Harry Sanders also has replaced his bus with a much more suitable vehicle. Mr. Kenneth Herrin took over the route formerly driven by Mr. W. J. Miller. Mr. Lloyd Gower and Mr. Lawrence Judkins continue to drive their respective routes. All the bus drivers are very cooperative, and considerate of the safety of the children in their charge.

During the summer the ceilings and walls in all of the rooms at the grammar school were painted. This has helped considerably to lighten the rooms. Due to the fact that the town is planning a new school building, only very essential repairs have been undertaken, and these have been of a minor nature.

At least thirty desks in the upstairs room should be replaced with new equipment, and suitable desks should also be provided for the teachers in this room. An effort has been made to curtail expenditures wherever possible, and at the same time provide the textbooks and supplies necessary to maintain a reasonably progressive program. A moving picture projector was purchased by the pupils from their school fund. This can be used as part of a visual aid program as well as for entertaining purposes.

It will be noted, upon a review of the financial summary elsewhere in this report, that it has not been necessary to overdraw the common school account as was anticipated at

the time a special town meeting was called to authorize such action. The state funds received by the town in December were in excess of the amount estimated last February when the budget was drawn up for the school year 1948-9, thereby providing additional funds which enabled the school department to meet all expenditures in the common school account. The increase in the estimated budget for the next fiscal year is due principally to the estimated increased cost of high school tuition.

The school committee has carefully examined the proposed budget for the ensuing year and has recommended that the sum of $13,019.00 be appropriated for all school purposes.

In conclusion I wish to acknowledge the kindly aid of the members of the school committee at all times, and to express my sincere thanks to the parents, teachers, and interested citizens who have given their loyal support to the Canaan schools.

Respectfully submitted,

WILLIAM G. SPRINGER,

Superintendent

School Report

FINANCIAL STATEMENT

Receipts

Raised by Vote of Town:		
For Common Schools, including instruction, fuel, janitor, conveyance, textbooks and supplies	$ 8,107.00	
For High School Tuition	3,793.00	
For Repairs	120.00	
		$12,020.00
Received from State:		
Apportionment for common schools	$ 3,792.94	
Equalization	830.00	
High School Tuition	1,000.00	
		5,622.94
Miscellaneous receipts		1.40
		$17,644.34
Less overdraft from 1947-8		126.06
Total amount available		$17,518.28

Expenditures

Common Schools:		
Teachers' salaries	$ 6,507.91	
Fuel	200.00	
Janitor	437.20	
Conveyance	4,243.99	
Textbooks	433.29	
Supplies	605.43	
		$12,427.82
High School Tuition		5,017.28
Repairs		219.48
Total expenditures		$17,664.58
Overdraft—all school accounts		$ 146.30

COMMON SCHOOL ACCOUNT

Receipts

Town appropriation for Common Schools, including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 8,107.00	
Balance from 1947-8	13.45	
State apportionment	3,792.94	
State equalization	830.00	
Miscellaneous receipts	1.40	
Total amount available for common schools		$12,744.79

Expenditures

Teachers:		
Charles Archer	$ 628.04	
Josephine Priest	554.19	
Hazel Salsbury	1,429.26	
Florence Herrin	1,387.59	
Robert Payden	1,283.31	
Margery Campbell	750.06	
Treas. of State, Employees' Retirement	172.15	
Pittsfield School Department	130.00	
Virginia Spaulding	83.34	
Harold Libbey	33.36	
Norene Libbey	41.67	
Bangor Daily News	9.06	
Waterville Morning Sentinel	5.88	
		$ 6,507.91
Fuel:		
Ambrose Wintle	$ 168.00	
Fred Olson	27.00	
Canaan Grammar School	5.00	
		$ 200.00
Janitor:		
Will Tuttle	$ 228.00	
Leon Richardson	184.20	
Robert Hamilton	25.00	
		$ 437.20

Conveyance:

Lloyd Gower	$ 1,053.00	
Carl Strickland	875.00	
Harry Sanders	875.00	
W. J. Miller	25.00	
Arthur Sabins	225.00	
Lawrence Judkins	455.00	
Charles Archer	37.00	
Kenneth Herrin	525.00	
Miles F. Carpenter Co.	172.55	
Treasurer of State	1.44	
		$ 4,243.99

Textbooks:

Martin & Murray Co.	$ 62.10	
Ginn and Company	42.29	
Laidlaw Brothers	47.31	
Ideals Publishing Co.	2.00	
Lorenz Publishing Co.	18.62	
World Book Co.	46.80	
Macmillan Company	16.59	
L. W. Singer Co.	62.79	
Scott, Foresman & Co.	69.74	
Silver Burdett Co.	11.64	
Allyn and Bacon	2.92	
Webster Publishing Co.	25.64	
Beckley-Cardy Co.	18.00	
D. C. Heath & Co.	6.85	
		$ 433.29

Supplies:

Florence Herrin	$ 52.00
Holt's General Store	7.46
Central Me. Power Co.	50.95
New England Tel. & Tel. Co.	24.97
Mainco Trading Co.	55.90
California Test Bureau	9.73
Treasurer of State	6.70
R. B. Dunning & Co.	3.20
J. L. Hammett Co.	69.42
Gledhill Bros.	89.30
Herbert L. Palmer	100.94
Pittsfield School Department	51.25
Visual School Report Co.	4.84

Wight's	3.70	
Pittsfield Advertiser	12.00	
Pioneer Manufacturing Co.	8.74	
Rochester Germicide Co.	17.07	
American Education Press	33.20	
Pittsfield Trading Post	1.00	
Beckley-Cardy Co.	1.30	
Fox and Ginn, Inc.	1.76	
		$ 605.43
Total expenditures—common school acct.		$12,427.82
Balance unexpended		$ 316.97

HIGH SCHOOL TUITION

Receipts

Town appropriation	$ 3,793.00	
State apportionment	1,000.00	
	$ 4,793.00	
Less overdraft from 1947-8	292.61	
		$ 4,500.39

Expenditures

Skowhegan School Department	$ 4,619.26	
Hartland Academy	193.85	
Waterville School Department	104.17	
Clinton School Department	50.00	
Fairfield School Department	50.00	
		$ 5,017.28
Overdraft		$ 516.89

REPAIRS

Receipts

Town appropriation	$ 120.00	
Balance from 1947-8	56.10	
		$ 176.10

Expenditures

Leon Richardson	$ 38.33	

J. L. Hammett Co.	120.00	
Holt's General Store	15.05	
Lewis Orchard	12.00	
Abbott Estes	5.00	
Cross Hardware Co.	6.00	
Bernard Fitzgerald	8.25	
S. W. Fitzgerald	13.25	
Will Tuttle	1.00	
		$ 219.48
Overdraft		$ 43.38

MEDICAL INSPECTION

Balance from 1947-8	$ 97.00
Unexpended	97.00
Total expenditures in all accounts	$17,664.58
Overdraft in all accounts	$ 146.30

SUMMARY OF ACCOUNTS

Items	Resources	Expend.	Balance	Overdraft
Common Schools	$12,744.79	$12,427.82	$ 316.97	
High School Tuition	4,500.39	5,017.28		$ 516.89
Repairs	176.10	219.48		43.38
Medical Inspection	97.00		97.00	
Totals	$17,518.28	$17,664.58	$ 601.89	$ 748.19
Overdraft				$ 146.30

SCHOOL ENROLLMENT BY GRADES

January 1, 1949

Teacher	Grades 1	2	3	4	5	6	7	8	Total
Robert Payden							17	13	30
Margery Campbell ..					22	14			36
Hazel Salsbury			17	11					28
Florence Herrin	17	11							28
Total									122

ROSTER OF TEACHERS

Name	Preparation	Yrs. Exp.	Yrs. Pres. Pos.	Salary
Robert Payden	Farm. Teach. Col.	1	0	$ 2,200.00
Margery Campbell	Farm. Teach. Col.	7	0	1,500.00
Hazel Salsbury	Farm. Teach. Col.	18	1	1,500.00
Florence Herrin	Farm. Teach. Col.	11	3	1,500.00

ESTIMATE OF SCHOOL BUDGET

For Year Ending February 15, 1950

	Expended Yr. Ending Feb. 15, 1949	Est. Expend. Yr. Ending Feb. 15,1950
Common School Items:		
Teachers' salaries	$ 6,507.91	$ 6,956.00
Fuel	200.00	236.00
Janitor	437.20	460.00
Conveyance	4,243.99	4,826.00
Textbooks	433.29	400.00
Supplies	605.43	500.00
	$12,427.82	$13,378.00
Estimated Resources Common Schools:		
Balance from 1948-9	$ 316.97	
State apportionment	3,500.00	
State equalization	1,509.00	
		$ 5,325.97
Necessary town appropriation—Common Schools		$ 8,053.00
High School Tuition:		
Estimated expenditures	$ 5,766.89	
Estimated resources — State apportionment	1,000.00	
Necessary town appropriation — High School Tuition		$ 4,766.00
Repairs:		
Estimated expenditures including overdraft from 1948-9	$ 200.00	
Necessary town appropriation—Repairs		$ 200.00
Necessary town appropriation for all school purposes		$13,019.00

Report of Audit

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

September 30, 1948.

Board of Selectmen
Canaan
Maine

Gentlemen:

In accordance with Chapter 16, Section 3 of the Revised Statutes of 1944 and at your request, the records of the Town of Canaan have been audited by Auditor C. N. Dyke for the period February 16, 1947 to February 16, 1948 inclusive.

The examination was made in accordance with generally accepted auditing standards applicable in the circumstances and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled.

Exhibits and Schedules incorported in this report present the result of the financial operations of the Town for the period designated. Comments are also included which may prove of interest to you.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY,

State Auditor

FMB/bf

COMMENTS

Re: Audit of Accounts—Town of Canaan
February 16, 1947 to February 16, 1948

An audit has been completed of the financial accounts and transactions of the Town of Canaan for the year ended February 16, 1948.

CASH

At February 16, 1948, the cash available for current expenditures amounted to $400.52, which amount reconciled with the records of the Treasurer and the statement of the Skowhegan branch of the Depositors Trust Company.

ACCOUNTS RECEIVABLE

The item in this account is for reimbursable expenditures for the relief of State Poor.

TAXES RECEIVABLE

The 1947 valuation book was added and found to be in agreement with the commitment to the Tax Collector. The total assessment charged to the Tax Collector was accounted for as follows:

Cash Collections	94.35%
Abatements	.53
Discounts	.75
Taxes Receivable	4.37
Total	100.00%

All collections as recorded by the Collector were traced to deposit with the Treasurer.

The detail of the 1947 taxes receivable according to the records of the Collector, is shown on Schedule A-9.

TAX LIENS

The tax liens outstanding at February 16, 1948 amounted to $410.18 and the detail supporting this amount is shown on Schedule A-10. The liens found on file with the Treasurer were examined.

TAX ACQUIRED PROPERTY

Schedule A-4 reveals in detail the property acquired by the town through non-payment of taxes.

ACCOUNTS PAYABLE

At February 16, 1948, an amount of $114.20 was due the Collector of Internal Revenue for withholding tax deductions.

NOTES PAYABLE

During the year under review, $7,100.00 was paid to retire outstanding notes leaving a balance in this account of $1,500.00.

REVENUE AND EXPENDITURES

Presented on Exhibit F are the sources of current year's revenue and the departmental expenditures which reflect a net gain from operations of $737.59.

SURPLUS

At February 16, 1948, there was a net surplus of $1,055.34, which amount is segregated as follows:

Appropriated—$491.42—This amount represents balances carried forward to the ensuing year, either as required by law or as unfinished projects.

Unappropriated—$1,546.76—This amount represents the excess of assets over liabilities. An analysis of the change from a deficit to an unappropriated surplus is shown on Exhibit E of this report.

1947 TAX ASSESSMENT, COMMITMENT and COLLECTION

The 1947 assessment and commitment records and collections on the 1947 commitment were examined. It was ascertained that the warrant of commitment was in agreement with the assessment records and the tax list as committed to the Collector.

TRUST FUNDS

The savings accounts and investments of the Cemetery Perpetual Care Fund monies were verified by examination of the bank pass books and bonds.

It was ascertained that all income had been accounted for.

It was noted that in two instances the unexpended income and a part of the principal had been used.

GENERAL

The following corporate surety bonds were found on file:

Treasurer—$3,000.00. Maine Bonding and Casualty Company Bond No. 70590.

Tax Collector—$3,000.00. Maine Bonding and Casualty Company Bond No. 70207.

Excise Tax Collector—$500.00. Maine Bonding and Casualty Company Bond No. 70591.

The 1947 excise tax receipts, Nos. 1 to 321, and those for 1948, Nos. 1 to 75, were verified by examination of the copies of the receipts retained by the Collector.

All abatements allowed were examined and were found to have been signed by a majority of the Assessors.

A test check was made of paid vouchers and pay rolls. As a result of this examination, it was noted that several items listed on the Highway rolls of accounts for payment were not substantiated by invoices.

The overlay of $1,419.65 was within the legal limit of 5% of the appropriations plus state and county taxes.

While a detailed audit of all transactions during the year was not made, we examined or tested accounting records and other supporting evidence by methods and to the extent deemed appropriate.

TOWN OF CANAAN — Exhibit A

COMPARATIVE BALANCE SHEET

ASSETS — GENERAL FUND

	Feb. 16, 1948	Feb. 15, 1947
Cash	$ 400.52	$ 82.94
Accounts Receivable (Sch. A-1)	187.49	62.25
Taxes Receivable (Sch. A-2)	1,404.70	769.60
Tax Liens (Sch. A-3)	410.18	108.28
Tax Acquired Property (Sch. A-4)	266.65	214.65
Property Sales Receivable		30.00
Total—General Fund	$ 2,669.54	$ 1,267.72

ASSETS — TRUST FUNDS

Time Deposits (Sch. A-7)	6,567.90	6,040.84
Investments (Sch. A-7)	3,000.00	3,000.00
Due from General Fund		106.84
Total Trust Funds	$ 9,567.90	$ 9,147.68

LIABILITIES — GENERAL FUND

	Feb. 16, 1948	Feb. 15, 1947
Accts. Pay. (Sch.A-5)	$ 114.20	$ 149.65
Notes Pay. (Sch.A-6)	1,500.00	8,600.00
Due trust funds		106.84
Total Liabilities	1,614.20	8,856.49

SURPLUS

Appropriated Surplus (Exhibit D)	$ 491.42		1,297.94	
Unappropriated Surplus (Exhibit E)	1,546.76		6,290.83	
Net Surplus		1,055.34		7,588.77
Total—General Fund		2,669.54		1,267.72

LIABILITIES — TRUST FUNDS

Principals (Sch. A-7)	8,300.00	8,050.00
Unexpended Income (Schedule A-7)	1,267.90	1,097.68
Total—Trust Funds	$ 9,567.90	$ 9,147.68

PRESERVE THIS REPORT

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

CANAAN, MAINE

ANNUAL REPORT

Eight miles East of Skowhegan. The original name was Wesserunsett. First settled in 1770. Incorporated the 57th town under its present name, June 18, 1788. In 1822, the present town of Skowhegan was set off. Bloomfield was formerly included in this township. Pop. 1940, 717.

YEAR ENDING FEBRUARY 15

1950

ANNUAL MUNICIPAL REPORT

of the Town of

CANAAN

MAINE

Year Ending February 15

1 9 5 0

THE SKOWHEGAN PRESS

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TOWN OFFICERS

ELECTIVE OFFICERS

Moderator—WILLIAM PAGE

Town Clerk and Treasurer—ELSIE SALSBURY

Selectmen, Assessors, and Overseers of the Poor

CHESTER L. WARREN WALTER CROMMETT
CARL STRICKLAND

School Committee

WILLIAM PAGE, term expires 1950
PLOOMIA E. JEWELL, term expires 1951
SELDEN W. FITZGERALD, term expires 1952

Superintendent of Schools—WILLIAM G. SPRINGER

Road Commissioner—LLOYD GOWER

Collector of Taxes—CLARENCE HILTON

Constables

ARLAND SMITH HAROLD BURRILL
PORTER CHADBOURNE

Fire Wardens

CHESTER L. WARREN WALTER LYONS
BERTRAM W. NELSON

Fire Inspector—CHESTER L. WARREN

Fire Chief—ROBERT HAMILTON

Sexton—FULLER CROCKER

Trustees Canaan School District

ALBERT HOLT, term expires 1952
HARRY JEWELL, term expires 1951
HARRY MILLER, term expires 1950

APPOINTIVE OFFICERS—1949

Health Officer—CARLTON L. WENTWORTH

Attendance Officer—ROBERT HAMILTON

Board of Health

EARL W. BEAN (term expires 1950)
LELAND JEWELL (term expires 1951)
CARLTON L. WENTWORTH (term expires 1952)

Excise Tax Collector—CARLTON L. WENTWORTH

Ballot Clerks

ESTHER F. BEAN ARLAND H. SMITH

Dog Constable—CLARENCE HILTON

Fence Viewers

DEANE SALSBURY LLOYD GOWER
EARL W. BEAN

Measurers of Wood and Bark

FULLER CROCKER WALTER GOODRIDGE

Surveyors of Lumber

CARL STRICKLAND ASA SHORES

Sealer of Weights and Measures

WILLIAM WITHAM, Skowhegan, Maine, (term expires 1951)

Home Improvement Committee

J. HAROLD SALSBURY (term expires 1950)
LELAND JEWELL (term expires 1951)
CARLTON L. WENTWORTH (term expires 1952)

Town Attorney—ERNEST BUTLER

Auditor—State Department of Audit

Budget Committee for 1950

Chester Warren, Chairman Albert Holt, Secretary
Selden Fitzgerald Robert Hamilton Carlton Wentworth
Harry Miller Blin Strickland Walter Crommett

Forest Fire Wardens

Harold Gower Chester Warren Raymond Hunt
Robert Hamilton Howard Rowell (Skowhegan)

1949 Valuation and Assessment

	Land	Bldgs.	Total Real Est.	Personal	Total
Resident	$106,935	$127,025	$233,960	$ 43,503	$277,463
Non-resident	29,535	22,200	51,735	8,880	60,615
Totals	$136,470	$149,225	$285,695	$ 52,383	$338,078

Commitment

Total taxes assessed	$31,039.02	
Less 204 polls @ $3.00	612.00	
To be raised by property tax		$30,427.02

Total valuation, $338,078.00.

$338,078 ÷ 1000 = $338.078 per mill.

$338.078 per mill X tax rate of 90 mills	$30,427.02	
204 polls @ $3.00	612.00	
Total commitment		$31,039.02
Supplemental taxes		84.00
Total charged to collector		$31,123.02

Warrant for Annual Town Meeting

To ARLAND SMITH, Constable of the Town of Canaan, County of Somerset,

Greeting:

In the name of the State of Maine you are hereby required to notify and warn the inhabitants of the Town of Canaan qualified to vote in town affairs, to meet at the Town Hall in said town on the sixth day of March, A. D. 1950 at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To elect a moderator to preside at said meeting.

Art. 2. To attend to the reports of the several town officers and take such action thereon as may be desired.

Art. 3. To see what the town will vote to pay the following for the ensuing year: Town Clerk, Town Treasurer, Selectmen, and School Committee.

Budget Committee recommends: To pay the same as last year.

Art. 4. To elect a Town Clerk, Town Treasurer, Selectmen, Assessors, Overseers of the Poor, and all other officers required by law to be chosen at this time.

Art. 5. To see if the town will vote to elect a Road Commissioner, and to elect said commissioner if the town so votes.

Budget Committee recommends: Yes.

Art. 6. To see what the town will vote to pay the road commissioner, men, and equipment per hour.

Budget Committee recommends: Leave wage to Selectmen, with due regard to wages paid by the State.

Art. 7. To see if the town will vote to adopt the following method for the collection of taxes for 1950.

a. Two percent discount on taxes paid on or before July 5, 1950.

Budget Committee recommends: Yes.

b. The 1950 assessment to be committed to the collector on or before May 15th, 1950 unless delayed by State and County tax warrants.

Budget Committee recommends: Yes.

c. All taxes to be due and payable upon presentation of tax bill.

Budget Committee recommends: Yes.

d. The collector must settle with the town to within $1,500.00 of the commitment on Feb. 15th, 1951 or forfeit his commission for collecting.

Budget Committee recommends: Yes.

e. The collector must settle in full on Feb. 15th, 1952.

Budget Committee recommends: Yes.

f. All persons who do not pay taxes on or before Dec. 1st, 1950 shall be charged 6% (per annum) interest, which shall be retroactive to Sept. 1st, 1950.

Budget Committee recommends: Yes, except that the rate of interest to be 3% per annum.

Art. 8. To see if the town will vote to appropriate the sum of $200.00 to cooperate with the Maine Forest Service and the Federal Government in the control of the White Pine Blister Rust in accordance with the Revised Statutes, Chapter 32, Section 54.

Budget Committee recommends: Pass.

Art. 9. To see if the town will vote to authorize the Selectmen to procure temporary loans in anticipation of taxes for the purpose of paying indebtedness of the town. Such notes to be paid during the current municipal year out of money raised during the current municipal year by taxes.

Budget Committee recommends: Yes.

Art. 10. To see if the town will vote to authorize the Selectmen on behalf of the town to sell and dispose of any real estate acquired by the town for non-payment of taxes thereon, on such terms as they may deem advisable, and to execute quitclaim deeds without covenant for such property.

Budget Committee recommends: Yes.

Art. 11. To see if the town will vote to raise and appropriate the sum of $25.00 to be paid to the State of Maine Publicity Bureau to be expended and used for advertising the natural resources, advantages and attractions of the State of Maine in accordance with the provisions of Chapter 80, Section 95 of the Revised Statutes of Maine.

Budget Committee recommends: Yes.

570

Art. 12. To see what sum of money the town will vote to raise for current expenses for the ensuing year.

Budget Committee recommends: $500.00.

1650

Art. 13. To see what sum of money the town will vote to raise for Town Officers Salaries for the ensuing year.

Budget Committee recommends: $1,750.00.

38

Art. 14. To see what sum of money the town will vote to raise to provide bonds for the treasurer, tax collector, excise tax collector, and road commissioner.

Budget Committee recommends: $38.00.

1 000

Art. 15. To see what sum of money the town will vote to raise for the care and storage of the fire engine and purchase of equipment for the ensuing year.

Budget Committee recommends: $1,000.00.

210

Art. 16. To see what sum of money the town will vote to raise for the lighting of streets for the ensuing year.

Budget Committee recommends: $210.00.

2000

Art. 17. To see what sum of money the town will vote to raise for the repair of roads and bridges for the ensuing year.

Budget Committee recommends: $1,000.00.

Art. 18. To see if the town will vote to authorize the Selectmen to use the automobile excise tax for the repair of roads and bridges.

Budget Committee recommends: Yes.

150

Art. 19. To see what sum of money the town will vote to raise to cut grass and bushes beside the improved gravel roads in town.

Budget Committee recommends: $150.00.

1500

Art. 20. To see what sum of money the town will vote to raise for the breaking of roads when obstructed by snow for the ensuing year.

Budget Committee recommends: $1,500.00.

750

Art. 21. To see what sum of money the town will vote to raise for the repair and maintenance of the two town trucks and snowplows for the ensuing year.

Budget Committee recommends: $1,000.00.

500

Art. 22. To see what sum of money the town will vote to raise for the maintenance of improved third class roads.

Budget Committee recommends: $500.00.

Art. 23. To see if the town will vote and raise two units ($1,066.00) for State Aid Construction (in addition to the amounts regularly raised for the care of ways, highways and bridges) under the provisions of Sections 25 and 29, Chapter 20 of the Revised Statutes of 1944, as amended.

Budget Committee recommends: Yes.

Art. 24. To see what sum of money the town will vote to raise for the maintenance of Special Resolve roads.

Budget Committee recommends: $50.00.

100

Art. 25. To see what sum of money the town will vote to raise for the cutting of bushes on unimproved roads.

Budget Committee recommends: $100.00.

Art. 26. To see what sum of money the town will vote to raise for the support of Town Poor for the ensuing year.

Budget Committee recommends: $1,000.00.

Art. 27. To see what sum of money the town will vote to raise for the care of Dependent Children (mothers aid) for the ensuing year.

Budget Committee recommends: $500.00.

Art. 28. To see what sum of money the town will vote to raise for the support of Common Schools for the ensuing year.

Budget Committee recommends: No action.

Art. 29. To see what sum of money the town will vote to raise for High School tuition for the ensuing year.

Budget Committee recommends: No action.

Art. 30. To see what sum the town will vote to raise for School Repairs for the ensuing year.

Budget Committee recommends: No action.

Art. 31. To see what sum of money the town will vote to raise for the support of library.

Budget Committee recommends: $150.00.

Art. 32. To see what sum of money the town will vote to raise for the general care of cemeteries for the ensuing year.

Budget Committee recommends: $175.00.

Art. 33. To see what sum of money the town will vote to raise for Memorial Day.

Budget Committee recommends: $75.00.

Art. 34. To see if the town will vote to raise and appropriate $50.00 for public health nursing in Canaan. Said sum to be expended by the State Bureau of Health, for local service.

Budget Committee recommends: Yes.

Art. 35. To see if the town will vote to raise $15.00 to be expended for material for the inoculation of all children under the age of 12, and booster doses for children that have already been inoculated.

Budget Committee recommends: Yes.

Art. 36. To see what sum of money the town will vote to raise to pay as interest on temporary loans for the ensuing year.

Budget Committee recommends: $150.00.

Art. 37. To see what sum of money the town will vote to raise to repair the road leading from Louis York's corner in an Easterly direction to the Burnham town line.

Budget Committee recommends: $200.00.

Art. 38. To see what sum of money the town will vote to raise for Medical Inspection for the ensuing year.

Budget Committee recommends: No action.

Art. 39. To see what the town will do about raising and re-building the bridge on the road to Kenneth Herrin's residence.

Budget Committee recommends: Pass.

Art. 40. To see if the town will vote to raise the sum of $150.00 to re-tar Easy Street.

Budget Committee recommends: Yes.

Art. 41. To see what sum of money the town will vote to raise to pay for gravel to be used on the Town Road Improvement Fund project.

Budget Committee recommends: $125.00.

Art. 42. To see if the town will vote to authorize the Selectmen to buy or build a suitable building for the storage of the fire truck and equipment; and if so, to see what sum of money the town will vote to raise.

Budget Committee recommends: To set aside $2,000.00 from town's Surplus to be used by Selectmen to buy or build a building as per Article 42.

The Selectmen hereby give notice that they will be in session at the Town Hall on the day of said meeting, from nine until ten o'clock in the forenoon for the purpose of correcting the list of voters.

Given under our hand and seal this 15th day of February, A. D. 1950.

(Signed) CHESTER L. WARREN

WALTER CROMMETT

CARL STRICKLAND

Selectmen of Canaan

Summary of Unexpended Balances and Overdrafts

	Appropriations	Overdraft	Unexpended Balance
Maine Publicity Bureau	$ 25.00	$	$
Current Expense	500.00	15.55	
Officers Salary	1,650.00	136.50	
Officers Bonds	38.00		.50
Fire Department	1,000.00		182.53
Street Lights	210.00		2.40
Roads and Bridges	2,000.00		1,257.40
Grass and Bushes—Imp. Rd.	150.00	3.38	
Snow Removal	1,500.00		647.19
Town Truck and Snowplows	750.00	127.38	
Third Class Maintenance	500.00		46.13
State Aid Construction	1,066.00	21.13	
Special Resolve	49.50		49.50
Cut Bushes—Unimproved	100.00		6.24
Town Poor	500.00	951.86	
Mothers Aid (A.D.C.)	700.00		315.90
Common Schools	8,253.00		809.94
High School Tuition	4,766.00		40.64
Library	150.00		3.40
Care of Cemeteries	100.00	4.25	
Memorial Day	75.00		2.53
Public Health Nursing	50.00		
Inoculation—Children	20.00		13.41
Interest	200.00		62.89
Fairview Cemetery	100.00		76.61
State Tax	2,764.34		
County Tax	701.04		
Overlay	1,121.14		

Canaan School District	2,000.00		
Total Appropriations	$31,039.02		
Town Road Improvement		120.86	
Cemeteries—Hubbard Fund		78.60	
School Repairs		319.71	
Medical Inspection			93.50
Dog License	134.00		
Hubbard Fund—Library books	63.81		
Hubbard Fund—Home Improve.	28.20		
Special Resolve Const.		183.05	
Totals		$ 1,961.17	$ 3,610.71

TREASURER'S REPORT

By cash on hand	$ 3,685.73
By cash received:	
Carlton Wentworth, excise tax	3,040.16
Carlton Wentworth, accounts receivable	15.87
Carl Avery, school tuition	60.00
First National Bank of Pittsfield, temporary loans	8,000.00
U. S. Treas., interest on cemetery trust fund	75.00
Howard Sanders, use of fire pumper	2.50
Town of Skowhegan, use of fire pumper	17.25
Marcus Bok, use of fire pumper	5.00
Harold Burrill, use of fire pumper	2.50
Raymond Tozier, use of fire pumper	15.00
Norman Gower, use of fire pumper	12.50
Cemetery Trust Fund	100.00
Cecil Lancaster, Memorial Day	2.53
Cecil Lancaster, special resolve construction	10.00
Skowhegan Savings Bank, miscellaneous	1.21
Depositors Trust Co., trustees S. F. Hubbard fund	234.47
Town of Burnham, Poor	62.85
Skowhegan Savings Bank, interest on war bonds	75.45
Skowhegan Savings Bank, interest on cemetery deposits	79.26
Skowhegan Savings Bank, village improvement fund	200.00
Albert Holt, use of fire pumper	3.75
Ivory Burrill, use of fire pumper	1.25
Arthur Tuttle, use of fire pumper	2.50
Fuller Crocker, sale of wood	8.00
Town Clerk, dog licenses	134.00
Stella Wentworth, Treas. Library Asso., reimbursement	48.75
Wallace Bilodeau, Adm. expenses of H. Roberts	223.50

State, Poor	2,231.83	
Snow removal	1,017.21	
Library stipend	14.63	
Bank Stock tax	30.75	
State Aid Road	2,132.00	
Special Resolve	150.00	
Equalization	1,509.00	
Town Road Improvement	1,592.26	
Dog license refund	15.99	
State School fund	4,926.12	
R. R. & Tel. tax	8.50	
Norman Gower, 1948 coll., 1948 taxes	1,187.25	
Norman Gower, 1948 coll., 1948 abatements	23.00	
Carl Salsbury, special resolve construction	10.00	
Sliver Dore, special resolve construction	10.00	
Tax Liens for 1947, 1948	1,136.17	
Teachers' Retirement fund	351.29	
Withholding tax	256.85	
Clarence Hilton, coll. 1949 taxes	29,277.74	
Clarence Hilton, coll., 1949 discount	194.10	
Clarence Hilton, coll., 1949 abatements	190.65	
		$62,384.37
To cash paid, 42 warrants		56,038.21
Cash on hand February 16, 1950		$ 6,346.16

ELSIE L. SALSBURY, Treasurer

General Government

CURRENT EXPENSES

Appropriation	$ 500.00	
Misc. receipts (see Treas. report)	223.09	
Total available		$ 723.09

Expenditures

Supplies	$ 196.57	
Town Hall	43.01	
Bank charge and checkbooks	33.85	
Cost for tax liens	64.29	
Town reports	174.60	
Fire payrolls	74.25	
Audit	114.32	
Maine Municipal Ass'n	35.00	
Miscellaneous	2.75	
		738.64
Overdraft		$ 15.55

OFFICERS SALARIES

Appropriation	$ 1,650.00

Expenditures

Carl Wentworth, Excise tax collector	$ 91.67
Arland Smith, ballot clerk	3.00
Clarence Hilton, dog constable	10.00
Robert Hamilton, attendance officer	15.00
Clarence Hilton, moderator	3.00
Ernest Butler, town attorney	15.00
Wm. Springer, school superintendent	278.75
Ploomia Jewell, school committee	15.00
Selden Fitzgerald, school committee	15.00
William Page, school committee	15.00

Elsie Salsbury, town clerk and treasurer	110.00	
Chester Warren, selectman	600.00	
Walter Crommett, selectman	100.00	
Carl Strickland, selectman	100.00	
Clarence Hilton, 1949 tax collector	412.60	
Norman Gower, 1948 tax collector	2.48	
		$ 1,786.50
Overdraft		$ 136.50

OFFICERS BONDS

Appropriation	$ 38.00
Expended	$ 37.50
Unexpended balance	$ .50

SPECIAL ASSESSMENTS

State tax	$ 2,764.34	
County tax	701.04	
Canaan School District	2,000.00	
Overlay	1,121.14	
Dog license	134.00	
State of Maine Publicity Bureau	25.00	
Public Health Nursing	50.00	
Hubbard Fund—books for library	63.81	
Total		$ 6,859.33
Paid		$ 6,859.33

STREET LIGHTS

Appropriation	$ 210.00
Paid	207.60
Unexpended balance	$ 2.40

FIRE DEPARTMENT

Appropriation	$ 1,000.00	
Receipts for use of equipment	59.75	
		$ 1,059.75
Expenditures		877.22
Unexpended balance		$ 182.53

INOCULATION OF CHILDREN

Appropriation	$ 20.00	
Credit memo—National Drug	11.73	
		$ 31.73
Expenditures		18.32
Unexpended cash balance		$ 1.68
Credit balance		11.73
Total balance		$ 13.41

MEMORIAL DAY

Appropriation	$ 75.00	
Refund	2.53	
		$ 77.53
Expenditures		75.00
Unexpended balance		$ 2.53

CARE OF CEMETERIES — GENERAL

Appropriation	$ 100.00
Expended	$ 104.25
Overdraft	$ 4.25

FAIRVIEW CEMETERY

Appropriation	$ 100.00
Expended	$ 23.39
Unexpended balance	$ 76.61

WAR BOND INTEREST — CEMETERY TRUST FUNDS

February 15, 1949, balance	$ 145.09	
Received	75.00	
		$ 220.09
Expended		$ 75.45
Balance		$ 144.64

CEMETERY TRUST FUNDS SAVINGS ACCOUNT

Expended (from interest) on lots	$ 79.26

PRESCOTT FREE LIBRARY

Town appropriation	$ 150.00	
State stipend	14.63	
		$ 164.63

Expended

Salary	$ 90.00	
Rent	50.00	
Fuel	6.60	
Stipend	14.63	
		$ 161.23
Unexpended balance		$ 3.40

INTEREST

Appropriation	$ 200.00
Expended	$ 137.11
Unexpended balance	$ 62.89

TEMPORARY LOANS

Received	$ 8,000.00
Paid	$ 8,000.00

HUBBARD FUND — VILLAGE IMPROVEMENT

Feb. 15, 1949, balance	$ 224.93	
Prescott Free Library (to pay bills)	48.75	
Hubbard Fund for 1949	35.62	
Total available		$ 309.30
Work on new library (see above)	48.75	
Moving Nason Schoolhouse for use as library (by vote of Village Improvement Committee)	200.00	
Expended		$ 248.75
Balance forward		$ 60.55

HUBBARD FUND — CARE OF VILLAGE CEMETERIES

Overdraft 1948-9	$ 47.56	
Expenditures	137.88	
		$ 185.44
Cash receipts		$ 106.84
Overdraft		$ 78.60

HUBBARD FUND — HOME IMPROVEMENT PRIZES

Cash received		$ 28.20
Prizes		
First—Leonard Olson	$ 14.10	
Second—Norman Gower	8.46	
Third—Elvin Hoyt	5.64	
		$ 28.20

STATE POOR

Expended for:	
Herbert Simonds	$ 242.82
Ronnie LaBrie	15.32

Clarence Phelps	289.48	
Gardiner Bowley	305.55	
Bernard Lewis	962.53	
Charles Pratt	158.83	
Robert White	72.02	
Total expended		$ 2,046.55
Due from State for months of Dec., Jan. and to February 15, 1950	$ 1,049.85	

OTHER TOWN'S POOR

Shirley Small and family—Burnham	$ 86.22	
Received	62.85	
Due Town of Canaan		$ 23.37
Reginald Kelley and family—Madison	$ 281.81	
Due Town of Canaan		$ 281.81
Harry Henderson—Hartland	$ 111.14	
Due Town of Canaan		111.14
Total due Town of Canaan		$ 416.32

TOWN OF CANAAN — POOR

Appropriation	$ 500.00	
Received from Herman Roberts Estate	223.50	
Total available		$ 723.50
Expended for:		
Mrs. Charles Lancaster	$ 509.65	
Mrs. Dorothy Rowe	112.35	
Herman Roberts	223.50	
Fannie Colson	383.71	
Transients	14.35	
Frank Hart	124.62	
Total expended		1,368.18
Overdraft		$ 951.86

AID TO DEPENDENT CHILDREN

Appropriation		$ 700.00
Fannie Corson	$ 218.10	
Dorothy Rowe	122.10	
Mrs. Chas. Lancaster	43.90	
Total expended		384.10
Unexpended balance		$ 315.90

SPECIAL RESOLVE MAINTENANCE

Appropriation	$ 316.00	
Transferred to S. A. Construction	266.50	
Expended	None	
Unexpended balance		$ 49.50

TOWN ROAD IMPROVEMENT

Expended	$ 1,713.12
Received from State	1,592.26
Overdraft	$ 120.86

(Town must pay for gravel).

SNOW REMOVAL

Town appropriation	$ 1,500.00	
Received from State	1,017.21	
Total available		$ 2,517.21
Expended		1,870.02
Unexpended balance		$ 647.19

TOWN TRUCKS and SNOWPLOWS

Appropriation		$ 750.00
Expended		877.38
Overdraft		$ 127.38

SPECIAL RESOLVE CONSTRUCTION

1949-50 State appropriation	$ 150.00	
1950-51 State appropriation	150.00	
Received from Cecil Lancaster	10.00	
Received from Carl Salsbury	10.00	
Received from S. Dore	10.00	
Total available		$ 330.00
Expended		513.05
Overdraft		$ 183.05
Received from State	$ 150.00	
Balance due from State	$ 150.00	

STATE AID ROAD CONSTRUCTION

Town appropriation	$ 799.50	
Transferred from Special Resolve Maint.	266.50	
Received from State	2,132.00	
Total available		$ 3,198.00
Expended		3,219.13
Overdraft		$ 21.13

CUTTING GRASS and BUSHES—IMPROVED ROADS

Appropriation	$ 150.00
Expended	153.38
Overdraft	$ 3.38

CUTTING BUSHES — UNIMPROVED ROADS

Appropriation	$ 100.00
Expended	93.76
Unexpended balance	$ 6.24

THIRD CLASS MAINTENANCE

Appropriations	$ 500.00
Expended	453.87
Unexpended balance	$ 46.13

ROADS AND BRIDGES

Town appropriation	$ 2,000.00	
Excise tax	3,040.16	
		$ 5,040.16
Expended		3,782.76
Unexpended balance		$ 1,257.40

COMMON SCHOOLS

Feb. 15, 1949 balance	$ 436.97	
1949 appropriation	8,253.00	
State apportionment	3,944.73	
State equalization	1,509.00	
Tuition receipts	60.00	
Total receipts		$14,203.70
Total expenditures (see school report)		13,393.76
Unexpended balance		$ 809.94

HIGH SCHOOL TUITION

Town appropriation	$ 4,766.00	
State apportionment	981.39	
Total receipts		$ 5,747.39
1948-9 overdraft	$ 516.89	
Expenditures	5,189.86	
Total expenditures		5,706.75
Unexpended balance		$ 40.64

SCHOOL REPAIRS

Resources	None	
Overdraft 1948-9	$ 163.38	
Expenditures 1949-50	156.33	
Total expenditures		$ 319.71
Overdraft		$ 319.71

MEDICAL INSPECTION

1948-9 balance	$ 97.00
Expenditures	3.50
Unexpended balance	$ 93.50

1948 TAXES — NORMAN GOWER, Collector

Commission 12 Mills

Feb. 15, 1949 balance		$ 1,210.25
Liens	$ 980.00	
Abatements	23.00	
Cash	207.25	
		$ 1,210.25

1948-9 TAX LIENS — $980.00

Recorded April 27, 1949

Received (liens only):		
Earl Bessey Jr.	$ 50.00	
Harry Cyr	40.00	
Maude Dodge	22.50	
Robert Gagnon	160.00	
Chas. Hilton	5.00	
Delwin Leighton	40.00	
Willard Miller	55.00	
Willard Richardson	205.00	
Claud Ramsdale	125.00	
Carlton Ames	65.00	
Received for liens	$ 767.50	
Costs and interest	99.94	
Total received		$ 867.44
Geo. Lambert Heirs (town property)	5.00	
Total liens cleared		$ 772.50
Remaining liens:		
Chas. Archer	$ 80.00	
Chas. Beach	2.50	
Elvin Hoyt	120.00	
Julia Holt	5.00	
Total		$ 207.50

EXCISE TAX

Received	$ 3,040.16
Transferred to Roads and Bridges	$ 3,040.16

TEACHERS' RETIREMENT

Received	$ 414.38
Paid	350.95
Balance forward	$ 63.43

WITHHOLDING TAX

Received Jan. 1, 1949 to Dec. 31, 1949	$ 258.00	
Paid Collector of Int. Revenue	258.00	
Received Jan 1, 1950 to Feb. 15, 1950	$ 45.10	
Balance forward		$ 45.10

1949 TAXES — CLARENCE HILTON, Collector

Commission 14 Mills

Property tax	$30,427.02	
204 polls @ $3.00	612.00	
Supplemental taxes	84.00	
Total charged to Collector		$31,123.02
Paid Town Treasurer (including abatements and discounts)		29,662.49
Balance due town		$ 1,460.53

TAX ACQUIRED PROPERTY

on 1947 Liens

Leigh Chase	$ 11.75	
Raymond Lombard	23.50	
Geo. Lambert heirs	4.70	
		$ 39.95

1947 LIENS PAID BEFORE EXPIRATION

Kenneth Austin	$ 37.60	
Kenneth Austin	9.40	
Harry Cyr	28.20	
Harry Cyr	9.40	
Willard Richardson	141.00	
		$ 224.60

ACCOUNTS RECEIVABLE

Hubbard Fund—Village Cemeteries	$ 78.60	
State Snow Removal	885.01	
State Poor	1,049.85	
Town of Madison (poor)	281.81	
Town of Burnham (poor)	23.37	
Town of Hartland (poor)	111.14	
State of Maine—Spec. Resolve Const.	150.00	
Benjamin Fitzgerald (tuition)	60.00	
Raymond Murray (tuition)	10.00	
Ruth Fischer (tuition)	13.36	
Joe Goslin (use of fire pump)	1.25	
		$ 2,664.39

FINANCIAL STATEMENT

Assets

Cash on hand	$ 6,346.16	
Accounts receivable	2,664.39	
Tax acquired property	39.95	
1949 unpaid taxes (due town)	1,460.53	
1948 tax liens	207.50	
		$10,718.53

Liabilities

Teachers' Retirement	$ 63.43	
Withholding tax	45.10	
School Department (net balance)	624.37	
Net Surplus	9,985.63	
		$10,718.53

NET GAIN

Net Surplus Feb. 15, 1949	$ 6,830.84	
Net Surplus Feb. 15, 1950	9,985.63	
Net Gain for year		$ 3,154.79

Respectfully submitted,

CHESTER L. WARREN
WALTER CROMMETT
CARL STRICKLAND
Selectmen of Canaan

Tax Collector's Report, 1949

CLARENCE P. HILTON, Collector

Commission for Collecting, 14 Mills on a Dollar

Commitment	$31,039.02	
Supplemental taxes	84.00	
Total charged to Collector		$31,123.02
Paid Town Treasurer, taxes		29,662.49
Balance due town		$ 1,460.53

DELINQUENT TAXES

Resident

Carlton Ames	$ 70.50	
Leaman Buck	12.15	
Gardiner Bowley	21.15	
Harry Cyr	43.50	
Merritt Dickey	111.60	
Fred Dow	66.50	
Robert Gagnon	242.40	
Alston Glidden	126.90	
Elvin Hoyt	143.10	
Irene Kuhn	45.00	
Percy J. Lancaster	31.50	
Vernon and Leora Perkins	25.00	
Willard Richardson	13.50	
Claude Ramsdell	135.75	
Ivan Staples	6.75	
James and Gertrude Thurston	27.00	
Charles Williams	48.95	
		$ 1,171.25

Non-Resident

Charles P. Beach	2.25
Edward Carlisle and Julia Azarie	31.50
Lawrence Dore	4.50

Julia Holt	4.50	
Edith Hart	31.50	
Jenny Gas Co.	18.00	
Perley King	2.25	
J. A. and Anastasia Leadbetter	13.50	
Wilfred Michaud	54.00	
		162.00
Total		$ 1,333.25

ABATEMENTS

Raymond Lombard, town property	$ 45.00	
Geo. Lambert, heirs, town property	4.50	
Violet Gleason, no radio	.90	
Socony Vacuum Oil Co., no gas pumps	18.00	
Roland Fitzsimmons, poll tax paid in Portland	3.00	
Joseph Goslin, over 75	3.00	
Frank Drost, over 75	3.00	
Max Erskine, paid poll tax in Moose River	3.00	
Wayne Hanscome, not 21	3.00	
Everett Salsbury, veteran	3.00	
Warren Tobey, veteran	3.00	
Robert Gagnon, reduced valuation	18.00	
Esso Standard Oil Co., transferred	22.50	
Leigh Chase, town property	11.25	
Lena Clavette, paid by Leonard Herbert	40.50	
Jesse Herrin, heirs, sold part	9.00	
		$ 190.65

Financial Report of Canaan School District

RECEIPTS

Feb. 15, 1949, cash on hand	$ 925.42	
Aug. 29, from Town of Canaan	2,000.00	
Sept. 12, Bond issue	38,000.00	
Interest	31.93	
		$40,957.35

EXPENDITURES

Bank, balance of note	$ 1,000.00	
Bank, interest on note	2.40	
Bond for Treasurer	20.00	
Attorney fee, purchase of seal and purchase of bonds	479.35	
Workman's Compensation and public liability insurance	239.70	
Fire insurance for $30,000.00	170.00	
Drilling well	532.00	
Material, labor for building and grading	23,570.00	
Cash in bank Feb. 15, 1950	14,943.90	
		$40,957.35

Several outstanding bills, such as Heating, Plumbing, Painting and Flooring not ascertained at this date.

The $2,000.00 received from the Town of Canaan in 1949 we have reserved to pay two years' interest on bonds, leaving $12,943.90 to complete the building.

The building is approximately 95 percent completed and at this time we expect to have between three and four thousand dollars left. Part of this amount we intend to use to equip the kitchen and purchase new desks.

Respectfully submitted,

HARRY JEWELL, President

HARRY MILLER, Clerk

ALBERT HOLT, Treasurer

Trustees

Prescott Free Public Library

(Report as of February 20, 1950)

GENERAL ACCOUNT

Receipts

Cash on hand (March 1949)	$ 196.04	
Cash contributions	130.30	
Proceeds of Rummage sale	94.61	
Book fines (for 9 months)	11.25	
Village Improvement Committee (town)	200.00	
Town of Canaan	161.23	
Total		$ 793.43

Expenditures

Rent, salary, fuel (town)	$ 161.23	
Moving Nason Schoolhouse (town)	200.00	
Labor on new building	214.95	
Magazines	32.13	
		608.31
Unexpended balance		$ 185.12

STATE STIPEND

Receipts—Town of Canaan	$ 14.63
Paid for non-fiction books	$ 14.63
	None

SAMUEL F. HUBBARD FUND

Receipts

Depositors Trust Co.	$ 26.45	
Town of Canaan	63.81	
Total		$ 90.26
Expended for library books		$ 55.00
Unexpended balance		$ 35.26

SELDEN FITZGERALD
BERNARD FITZGERALD
EDSON HUNT

Trustees

Report of Superintendent of Schools

To the Superintending School Committee
and Citizens of Canaan:

I herewith submit my annual report as superintendent of the public schools of Canaan.

The past year has been an eventful one for the town in that a positive step forward has been taken in the improvement of the schools. A concrete example of this progressive movement is the new elementary school building now under construction. Pupils and teachers alike are looking forward with a great deal of anticipation to the time when the building will be ready for occupancy. The school district trustees should be highly commended for their splendid work in laying the plans and bringing the new building to a reality. The fine quality of workmanship under the able supervision of Mr. Burrill insures a building upon completion that will be most satisfactory. The citizens of Canaan may well be proud of this building, not only because it will make for a more efficient school system and will provide the necessary sanitary housing conditions, but also because such an attractive school building will add to the beauty of the town.

During the fall term the Education Department of the University of Maine offered a sixteen week extension course in Pittsfield for elementary teachers. All of the Canaan teachers enrolled in the course. Unfortunately, Mrs. Campbell was unable to complete the course because of lack of transportation from her home to Pittsfield. The teachers found this course very worthwhile and they have already put into practice fruitful ideas received from the study. This professional and interested attitude on the part of the teachers is indicative of their sincerity and desire to keep abreast modern trends in education, and to improve their teaching methods to the end that they may be better teachers.

There has been only one change in the teaching personnel. Mr. Hurbert Ross, a competent and experienced teacher, replaced Mr. Robert Payden as principal. We were fortunate in retaining Mrs. Salsbury, Mrs. Herrin, and Mrs. Campbell. The teachers are working harmoniously and are doing very satisfactory work in their respective assignments.

For some time there has existed a definite need for better health training and supervision in the schools. Canaan is fortunate in having a resident doctor available, and arrangements have been made with Dr. Marian Strickland whereby she will make a monthly visit to the school for the purpose of inspecting the pupils and assisting the teachers in an advisory capacity regarding communicable diseases.

The usual textbooks and supplies were purchased as the need arose during the year. Six movable pupil desks were bought for the upper grades to replace desks that were beyond repair. Of the equipment in the present building, at least half of the pupil desks are not practical for use in the new building because they are the type that require fastening to the floor. They are obsolete and beyond further repair.

In the financial report it will be noticed that an overdraft of $319.71 appears in the repair account. This is due to the fact that the auditor has questioned the legality of the raising of all school funds under one article. He has not accepted the action taken by the town in transferring funds from the common school account to the repair account which has been done for the past two years. Therefore, it has been necessary to treat the expenditures for repairs for this period as overdrafts, since legally no money was actually raised for repairs. The funds transferred to repairs necessarily reverted to the common school account.

Last December when the state paid the towns the annual subsidy for education, $423.27 was withheld from the amount of money that Canaan would have received if the state had met its full commitment. This was due to lack of funds resulting from the failure of the last legislature to pass bills that would have provided sufficient funds to enable the state to meet the commitments to the towns in 1949 and in 1950. Early in February the governor called a special session of legislature for the purpose of obtaining additional funds to meet the state's obligations. At the time of this writing this session of legislature has adjourned and notification has been received from the commissioner of education that the funds withheld in December 1949 would be paid in full, but that subsidy to be paid in December 1950 will be reduced approximately 4%. The supplementary subsidy for 1949 will not, however, be received in time to be credited to the receipts of this fiscal year, but it is included in the resources for the fiscal year 1950-51.

The school committee has given the proposed budget careful consideration and has recommended that the sum of $13,830.00 be appropriated for all school purposes. This amount is necessary in order to carry on the school program at its present level, as only essentials have been considered.

At this time I wish to express my sincere thanks to the members of the school committee for their ready support and helpful advice, and to the teachers and parents whose interest and cooperation have largely contributed to the progress of the schools.

Respectfully submitted,

WILLIAM G. SPRINGER,

Superintendent

School Report

FINANCIAL STATEMENT

Receipts

Raised by vote of Town:		
For Common Schools including instruction, fuel, janitor, conveyance, textbooks, and supplies	$ 8,253.00	
For High School tuition	4,766.00	
		$13,019.00
Received from State:		
Apportionment for common schools	$ 3,944.73	
Equalization	1,509.00	
High school tuition	981.39	
		6,435.12
Tuition receipts		60.00
Repairs—1948-9 overdraft to summary		163.38
		$19,677.50
Less overdraft 1948-9 all accounts		146.30
Total amount available		$19,531.20

Expenditures

Common Schools:		
Teachers' salaries	$ 7,199.59	
Fuel	51.00	
Janitor	430.00	
Conveyance	4,814.90	
Textbooks	428.77	
Supplies	469.50	
		$13,393.76
High School tuition		5,189.86
Repairs		156.33
Overdraft from 1948-9		163.38
Medical Inspection		3.50
Total expenditures		$18,906.83
Balance all school accounts		$ 624.37

COMMON SCHOOL ACCOUNT

Receipts

Town appropriation for Common Schools including instruction, fuel, janitor, conveyance, txetbooks, and supplies	$ 8,253.00	
Balance from 1948-9	436.97	
State apportionment	3,944.73	
State equalization	1,509.00	
Tuition receipts	60.00	
Total amount available for common schools		$14,203.70

Expenditures

Teachers:		
Robert Payden	$ 916.65	
Hurbert Ross	1,344.42	
Margery Campbell	1,602.84	
Hazel Salsbury	1,602.84	
Florence Herrin	1,561.17	
Norene Libby	41.67	
Pittsfield School Department	130.00	
		$ 7,199.59
Fuel:		
Leland Jewell	$ 48.00	
Bernard Fitzgerald	2.00	
S. W. Fitzgerald	1.00	
		$ 51.00
Janitor:		
Leon Richardson		$ 430.00
Conveyance:		
Lloyd Gower	$ 1,089.50	
Carl Strickland	1,035.00	
Harry Sanders	1,035.00	
Kenneth Herrin	925.00	
Lawrence Judkins	555.00	
Myles F. Carpenter Co.	175.40	
		$ 4,814.90

Textbooks:

Webster Publishing Co.	$ 30.90	
Laidlaw Brothers	128.47	
Macmillan Company	30.16	
F. A. Owen Publishing Co.	2.00	
World Book Co.	11.03	
Scott, Foresman & Co.	105.59	
Doubleday & Company	4.00	
Frontier Press Co.	19.31	
Rand McNally Co.	19.33	
Fred L. Tower Co.	10.00	
Silver Burdett Co.	3.51	
D. C. Heath Co.	21.86	
American Book Company	14.86	
Row, Peterson Co.	12.33	
Houghton Mifflin Co.	3.06	
McCormick-Mathers Pub. Co.	12.36	
		$ 428.77

Supplies:

Central Me. Power Co.	$ 49.36	
Florence Herrin	74.00	
Herbert L. Palmer	125.70	
M. F. Bragdon Paint Co.	12.05	
Allan Murray	6.77	
J. L. Hammett Co.	105.27	
D. F. Humphrey	1.35	
Robert Payden	1.74	
Pittsfield School Dept.	41.84	
Holmerden Company	4.24	
Visual School Report Co.	16.32	
Beckley-Cardy Co.	4.74	
Chas. T. Barney	.98	
California Test Bureau	13.78	
Gledhill Bros., Inc.	6.86	
J. I. Holcomb Mfg. Co.	1.15	
Treasurer State of Maine	3.35	
		$ 469.50

Total expenditures common school account	$13,393.76
Balance unexpended common school account	$ 809.94

HIGH SCHOOL TUITION

Receipts

Town appropriation	$ 4,766.00	
State apportionment	981.39	
	$ 5,747.39	
Less overdraft from 1948-9	516.89	
Total amount available		$ 5,230.50

Expenditures

Skowhegan School Department	$ 4,803.25	
Fairfield School Department	227.46	
Waterville School Department	83.33	
Good Will Home Association	75.82	
		$ 5,189.86
Balance unexpended		$ 40.64

REPAIRS

Expenditures

Overdraft from 1948-9	$ 163.38	
Holt's General Store	36.06	
Leon Richardson	22.12	
J. L. Hammett Co.	77.70	
Pittsfield Hdw. & Plumb. Co.	12.00	
Canaan Garage	4.00	
S. W. Fitzgerald	3.00	
Cross Hardware Co.	1.45	
Overdraft		$ 319.71

MEDICAL INSPECTION

Receipts

Balance from 1948-9	$ 97.00

Expenditures

Marian Strickland, M.D.	3.50
Balance unexpended	$ 93.50
Total expenditures in all school accounts	$18,906.83
Balance unexpended in all accounts	$ 624.37

SUMMARY OF ACCOUNTS

Items	Resources	Expend.	Balance	Overdraft
Common Schools	$14,203.70	$13,393.76	$ 809.94	$
High School Tuition	5,230.50	5,189.86	40.64	
Repairs		156.33		319.71
Overdraft from 1948-9		163.38		
Medical Inspection	97.00	3.50	93.50	
	$19,531.20	$18,906.83	$ 944.08	$ 319.71
Balance unexpended			$ 624.37	

SCHOOL ENROLLMENT BY GRADES

January 1, 1950

Teacher	Grades 1	2	3	4	5	6	7	8	Total
Hurbert Ross							11	18	29
Margery Campbell					11	22			33
Hazel Salsbury			10	15					25
Florence Herrin	24	18							42
									129

ROSTER OF TEACHERS

Name	Preparation	Yrs. Exp.	Yrs. Pres. Pos.	Sal.
Hurbert Ross	Farmington Teach. Col.	3	0	$ 2,200
Margery Campbell	Farmington Teach. Col.	8	1	1,600
Hazel Salsbury	Farmington Teach. Col.	19	2	1,600
Florence Herrin	Farmington Teach. Col.	12	4	1,600

ESTIMATE OF SCHOOL BUDGET

For Year Ending February 15, 1951

	Expended Yr. Ending Feb. 15, '50	Est. Expend. Yr. Ending Feb. 15, '51
Common School Account:		
Teachers' salaries	$ 7,199.59	$ 7,127.00
Fuel	51.00	325.00
Janitor	430.00	460.00
Conveyance	4,814.90	4,826.00
Textbooks	428.77	450.00
Supplies	469.50	600.00
	$13,393.76	$13,788.00

Estimated Resources for Common Schools:			
Balance from 1949-50		$ 809.94	
Supplementary state subsidy 1949		423.27	
State apportionment 1950		3,900.00	
State equalization		1,914.00	
			7,047.00
Necessary town appropriation for common schools			$ 6,741.00
High School Tuition:			
Estimated expenditures		$ 7,573.00	
Estimated resources—			
Balance from 1949-50	$ 40.64		
Supplementary state subsidy 1949	18.61		
State apportionment 1950	1,000.00		
		1,059.00	
Necessary town appropriation			$ 6,514.00
Repairs:			
Necessary town appropriation including overdraft from 1948-9 and 1949-50			$ 500.00
Medical Inspection:			
Necessary town appropriation			$ 75.00
Necessary town appropriation all school accounts			13,830.00

REPORT of AUDIT

State of Maine
STATE DEPARTMENT OF AUDIT
Augusta

October 20, 1949

Board of Selectmen
Canaan,
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Canaan have been audited by the State Department of Audit for the period February 16, 1948 to February 15, 1949 inclusive.

The examination was made by Auditor R. M. Parsons in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

Recommendations are also offered which are believed to be worthy of your considerations.

All of which is respectfully submitted,

Very truly yours,

FRED M. BERRY

FMB/emb

State Auditor

COMMENTS

TOWN OF CANAAN

February 16, 1948 to February 15, 1949

An examination has been completed of the books and records of the Town of Canaan for the year ended February 15, 1949. This examination was conducted in conformity with generally accepted auditing standards and included a check of all cash transactions, a complete analysis of the distribution of receipts and expenditures, and such test checks of other operations as seemed advisable.

ASSETS

The cash balance of $3,685.73 at February 15, 1949 as reflected by the Treasurer's records was reconciled with the February 26, 1949 bank statement furnished by the First National Bank, Pittsfield, Maine.

An analysis was made of receipts and deposits and it was determined that all monies for which receipts had been written had been properly and promptly deposited.

All expenditures were made by check and were supported by properly authorized warrants.

The accounts receivable totaled $681.92 and represented current accounts. The detail is presented on Schedule A-1.

The 1948 tax commitment book was added and checked and was found to be $30.00 less than the Assessors' records. In checking the Tax Collector's handbook with the valuation book it was determined that one tax in the amount of $30.00 had been omitted by the Assessors. Approximately 96½% of the commitment was collected. Taxes outstanding and due the Town in the amount of $1,210.25 were checked and listed.

All transactions affecting tax liens were reviewed and were found to have been properly handled. Tax liens outstanding in the amount of $418.50 were checked and listed.

All transactions affecting tax acquired property were reviewed and found to have been properly handled.

LIABILITIES

The accounts payable in the amount of $109.34 represents withholding tax and Teachers' pension deductions which had not been remitted at the year end.

RESERVE AND SURPLUS

The appropriation overdrafts of $220.00 represents the net overdraft in certain appropriation accounts which were carried forward to the ensuing year.

The Town closed the 1948 municipal year with an unappropriated surplus of $6,373.71. This represents a beneficial change of $4,826.95.

TRUST FUNDS

The investments of the Cemetery Perpetual Care Funds were examined and listed. New funds received during the year totaled $700.00. Of this amount $600.00 was recorded in the Town records and $100.00 was deposited direct. Income expended during the year totaled $104.50.

GENERAL

The Treasurer, Tax Collector, Excise Tax Collector, and Road Commissioner, furnished corporate surety bonds. The Excise Tax Collector's bond was not available for examination.

The following excise tax receipts were examined:

1948 Receipts—#76-300	$ 1,824.02
1949 Receipts—#1-62	630.32
Total Collections	2,454.34
Deposited with Treasurer	2,438.47
Due from Collector	$ 15.87

The balance due from the Collector of $15.87 was set up as an accounts receivable.

Vouchers and pay rolls on file in the Selectmen's office were examined to an extent deemed necessary, and so far as could be determined from this examination they appeared to be proper charges.

RECOMMENDATIONS

The following recommendations appear worthy of consideration by the municipal officials:

(1) That, the Tax Collector's commitment book be added and reconciled with the valuation book and Collector's warrant for collection.

(2) That, the Selectmen's distribution of expenditures be reconciled with the total warrants issued before posting monthly totals to the general ledger.

(3) That, the Selectmen's distribution of receipts should be reconciled with the total receipts drawn by the Treasurer.

(4) That, all Cemetery Perpetual Care Funds should be received into the General Fund and then put on a warrant and deposited.

(5) That, all income on Cemetery Perpetual Care Funds should be deposited direct to the Trust Fund accounts instead of to the General Fund, and that the withdrawals be only for amount expended.

(6) That, all Officials bonds be recorded by the Town Clerk and then filed in the Selectmen's office.

Exhibit A

COMPARATIVE BALANCE SHEET

	Feb. 15, 1949	Feb. 15, 1948
GENERAL FUND		
ASSETS:		
Cash in Bank	$ 3,685.73	$ 400.52
Accounts Receivable (Sch. A-1)	681.92	187.49
Taxes Receivable (Sch. A-2)	1,210.25	1,404.70
Tax Liens (Sch. A-3)	418.50	410.18
Tax Acquired Prop. (Sch. A-4)	266.65	266.65
Total—General Fund	$ 6,263.05	$ 2,669.54
TRUST FUNDS		
ASSETS:		
Time Deposits (Sch. A-6)	$ 7,254.10	$ 6,448.56
Investments (Sch. A-6)	3,000.00	3,000.00
Total—Trust Funds	$10,254.10	$ 9,448.56

GENERAL FUND

			Feb. 15, 1949			Feb. 15, 1948
LIABILITIES:						
Accounts Payable (Sch. A-5)			$ 109.34			$ 114.20
Notes Payable						1,500.00
Total Liabilities						1,614.20
RESERVE AND SURPLUS						
Appropriation Overdrafts (Ex. D)	$ 220.00			$ 491.42		
Unappropriated Surplus (Ex. C)	6,373.71			1,546.76		
			6,153.71			1,055.34
Total—General Fund			$ 6,263.05			$ 2,669.54

TRUST FUNDS

LIABILITIES:		
Principals (Sch. A-6)	$ 9,000.00	$ 8,300.00
Income (Sch. A-6)	1,254.10	1,148.56
Total—Trust Funds	$10,254.10	$ 9,448.56

Exhibit B

STATEMENT OF REVENUE AND EXPENDITURES

Year Ended February 15, 1949

REVENUE:

Tax Commitment	$34,352.50	
Supplemental Taxes	51.00	
Excise Taxes	2,454.34	
State of Maine	11,910.46	
Sale of Adding Machine	30.00	
Sale of Cemetery Lot	10.00	
Cost and Interest Tax Liens	110.48	
Sale of Engine Fire Department	35.00	
Interest on Funds	179.50	
Income from Hubbard Fund	476.74	
Interest on Taxes	356.98	
Miscellaneous	51.99	
Charity Reimbursement	111.14	
Total Revenue	50,130.13	
Less:		
Revenue Applicable to Appropriation Carrying Balances	271.42	
Total		$49,858.71

EXPENDITURES:

General Government	$ 2,590.82	
Protection	1,316.58	
Health	50.00	
Highways and Bridges	14,177.22	
Charities	2,497.54	
Education	19,680.06	
Library	160.27	
Cemeteries	288.32	
Interest	728.72	
Municipal Indebtedness	1,500.00	
Special Assessments	3,182.47	
Unclassified	519.30	
Total Expenditures		46,691.30
Net Gain from Operations		$ 3,167.41

Preserve this Report

• A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.

3/31/2008
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